



**EXTERNAL AND INTERNAL FACTORS AFFECTING THE PERFORMANCE OF
PARLIAMENT IN THE PROMOTION OF ACCOUNTABILITY FOR THE USE OF
PUBLIC RESOURCES.**

BY

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DECLARATION

I, **HARRIET KARUSIGARIRA**, hereby declare that this is my original work and that it has never been submitted elsewhere for any academic award or any other purpose.

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DEDICATION

This work is dedicated to my parents, Mr. and Mrs. Karusigarira, for putting education first and my beloved son Alvin Amani who makes my life complete.

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LIST OF ACRONYMS

ACCU:	Anti Corruption Coalition Uganda
AG:	Auditor General
APRM:	Africa Peer Review Mechanism
COSASE:	Committee on State Authorities and Statutory Enterprises
CSOs:	Civil Society Organizations
DEI	Directorate of Ethics and Integrity
GAC:	Government Assurances Committee
IGG	Inspector General of Government
IMF:	International Monetary Fund
LGAC:	Local Government Accounts Committee (LGAC)
MDGs	Millennium Development Goals
MoFPED:	Ministry of Finance Planning and Economic Development
MP	Member of Parliament
NGO	Non-Governmental Organizations
PAC:	Public Accounts Committee
PEAP	Poverty Eradication Action Plan
PPDA	Public Procurement and Disposal of Public Assets Authority
PSIDP	Parliamentary Strategic Investment Development Plan
TI	Transparency International
UDN:	Uganda Debt Network
UN	United Nations
UNDP	United Nations Development Programme
WDR:	WORLD Development Report
SPSS:	Statistical Package for Social Sciences

OPERATIONAL DEFINITION OF TERMS AND CONCEPTS

i) Accountability: The ability to cause public officials to account and to require them to be answerable for policies, actions and use of funds (World Bank 2004). It is also an obligation for public officials to report the usage of public resources and answer for failure to meet the stated performance objectives (Armstrong, 2005).

ii) Capacity: The ability of the individuals, organizations and societies to perform functions, solve problems and set and achieve goals.

iii) Corruption is the abuse of public office for private gain (World Bank 2004).

iv).The House: This is constituted by all the Members of Parliament in a session

v. Accountability Committees: These are part Parliament's standing committee mandated with the role of ensuring accountability of government. These are; PAC, COSASE, LGAC and GAC.

vii. Transparency: Is the free access by the public to timely and reliable information on decisions and performance in the public sector (Armstrong, 2005).

viii. Good Governance: Is the efficient and effective exercise of the governance authority with participation, interest and livelihood of the governed as the driving force.

ABSTRACT

This study examined the factors that affect Parliament's performance in promoting accountability. It focused on the Parliament's Accountability Committees namely Public Accounts Committee, Local Government Accounts Committee and Committee on State Authorities and Statutory Enterprises. Using qualitative and quantitative approaches the study findings indicated there is a big relationship between the performance of Parliament and institutional factors that hinder its performance. This includes multi party politics, independence and committee funding. The capacity factors included the weak research capacity and capacity to perform value for money audits. The Oversight Institutions that compliment the role of Parliament had challenges including limited funding and lack of autonomy from the Executive. In addition, Public institutions did not adhere to guidelines and financial regulations and fail to implement recommendations made by Parliament. There was also limited public participation in ensuring accountability. The study concluded that although Parliament faced challenges in promoting accountability, its performance had improved due to the multi party political dispensation. The study recommended increasing the research and performance of value for money audits, increased funding to Parliament and independent review of the audit reports. Oversight institution strengthening and independence was also needed. There was also need to ensure implementation of Parliament's recommendations and increase public participation to perform its accountability role. This study complemented the studies already done on the performance of parliament but was unique because it examined accountability as it is enforced under the new experience of a multi party Parliament. The study helped to understand the interplay between Parliament and the other oversight Institutions that have the legal mandate to promote accountability. The findings of this study can be used for policy change to address the capacity and institutional bottlenecks of the legislature.

CHAPTER ONE:

INTRODUCTION

This chapter explores the background of the problem of accountability in the public sector with specific focus on the role of the Parliament of Uganda. It gives an overview of the factors that affect Parliament in ensuring accountability for the use of public resources and justifies the need to strengthen Parliament. The chapter concludes with a contextual and institutional basis for enforcing accountability in Uganda.

1.1 BACKGROUND TO THE STUDY

Good governance is a panacea for Poverty Eradication and one of the cardinal principles of good governance globally identified, is the Culture of Transparency and Accountability. However, poor accountability and corruption are some of the key issues that have been noted overtime to affect the attainment of good governance and reported to be one of the biggest impediments to the world's efforts to reach the Millennium Development Goals. It is reported that "Every year, over \$ 1 trillion is paid in bribes around the world, enriching the corrupt and robbing future generations" (UN Office on Drug and Crime Control (UNODC, 2006) and Corruption on the other hand is an index used to assess government's orientation towards the provision of public services (The UN Charter; Shah, 2005). At the regional level, Africa is reported to lose \$150 billion in corruption (World Bank 2007)

Uganda on the other hand is reported to lose over \$300 million in procurement related fraud (Global Integrity Report, 2007). The high rate of corruption which manifests as lack of accountability is agreed to be a governance issue and has an effect on public service delivery. It reduces the funding for public services and the ordinary man is affected most with deterioration of public services like Public Health Care, education, water and sanitation. The World Bank (1994) shows that corruption adversely affects GDP growth by lowering quality of infrastructure, education and health services and adversely affects capital accumulation, thus leading to income inequality and poverty.

To address the accountability challenges mentioned above, systems of checks and balances in government structure have been put in place essentially to form a foundation for good governance. In Africa, mechanisms for accountability by the state on public resources is in most countries provided for in the constitution and enshrined in various African regional mechanisms such as the New Partnership for Africa's Development (NEPAD), the African Union Convention on Preventing and Combating Corruption (2003) and institutions like the Pan African Parliament and the East African Legislative Assembly. These structures are mandated to encourage good governance, transparency and accountability in member states (Economic Commission for Africa, 2004).

Measures to promote accountability in Uganda have been a focus of the NRM government for the last 20 years. The 1995 Constitution of Uganda provides among others that '*...all persons placed in positions of leadership and responsibility shall, in their work, be answerable to the people, and all lawful measures shall be taken to expose, combat and eradicate corruption and abuse or misuse of power by those holding political or other public offices*'. Other frameworks that are used to promote accountability include the Uganda Charter of Accountability and the Anti-Corruption Strategy and the Public Finance Act of 2003.

In addition, Uganda has also put in place, oversight institutions to help in the promotion of accountability. These include Parliament, Inspectorate of Government (IG) Department of Ethics and Integrity (DEI); Office of the Auditor General (AG), Department of Public Prosecutions (DPP), Uganda Human Rights Commission and Public Procurement and Disposal of Public Assets Authority (PPDA). Institutional reforms such as decentralization that provides for Local Government Public Accounts Committees and the civil service reforms were intended to consolidate the struggle against bad governance and poor accountability.

In spite of these efforts, accountability is still a major governance challenge in Uganda. Sepuya (2003) reports that the lack of accountability in poor countries like Uganda, is a historical problem for which legislation has been in place as early as 1970 but the root causes have always remained untackled.

Transparency International (2007) ranks Uganda as one of the most corrupt countries of the world, ranked 53rd out of the 163 countries. Similarly, the World Bank categorizes Uganda among sixty countries most afflicted by ‘rampant corruption’.

The enforcement of anti-corruption measures in Uganda is said to be weak (National Strategy to Fight Corruption, 2005). Media, AG and IG reports continue to document waste, fraud and misuse of public resources highlighting a perception that the problem may not be the lack of resources per se but the mismanagement of public funds and the unabated corruption which are crippling the country’s growth and development. On the other hand, while efforts to promote accountability in the public service emphasize roles and responsibilities of several actors, the potential contribution of Parliament of Uganda has hitherto not been emphasized. This is despite elaboration in national legislation where the entire organs of Parliament are mandated to promote accountability. Nonetheless, the previous sessions tried to meet this objective through the committee system.

In the 8th Parliament¹, accountability is enforced through four Accountability Committees that form part of the 12 standing committees. These four Committees are; (1) Public Accounts Committee (PAC); (2) Commissions, Statutory Authorities and State Enterprises Committee (COSASEC), (3) Government Assurances Committee (GAC); (4) the new Local Government Accounts Committee (LGAC) formed by the 7th Parliament. GAC and COSASEC were formed by the 6th Parliament in 1996 while PAC is the oldest accountability committee established in 1962 by the first National Assembly. These committees are comprised of members of Parliament and are headed and deputized by the opposition members in order to provide checks and balances. (2006 Guide to Operation of Committees).

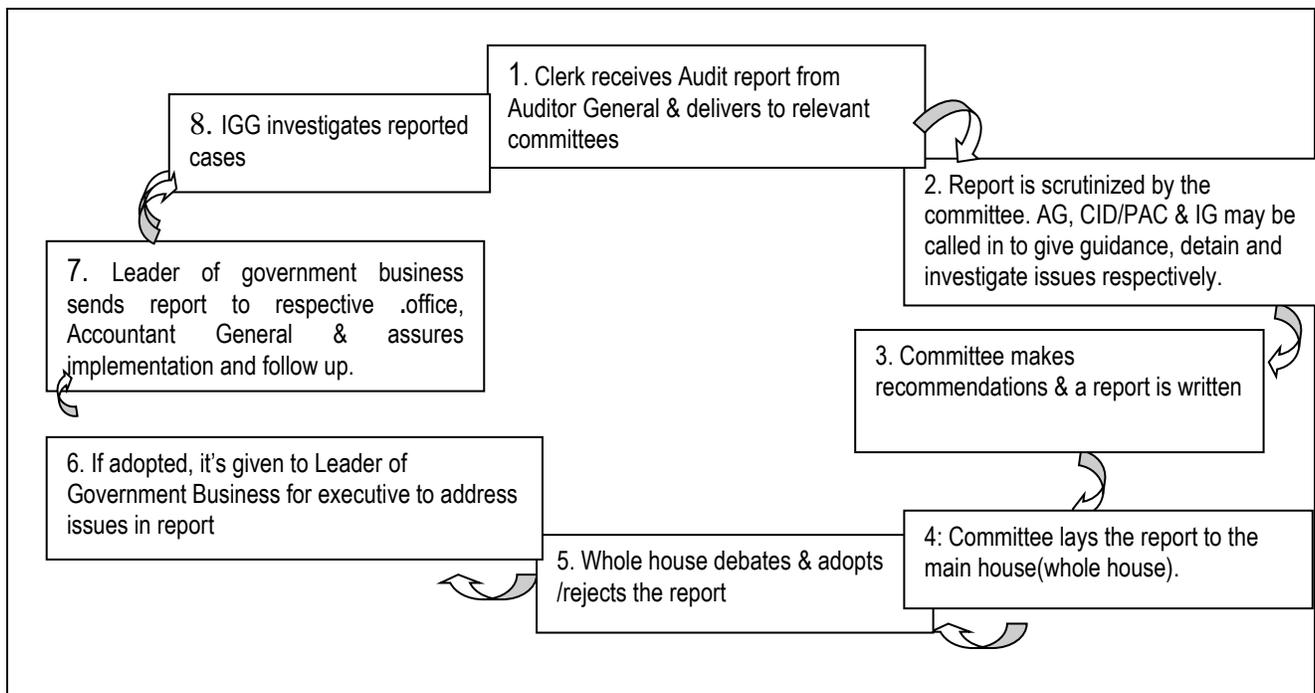
The Accountability Committees have the following functions. PAC examines audited accounts of funds granted by Parliament to meet the Public expenditure of the Central Government and the Judiciary;

¹ 8th Parliament running from 2006 to 2010

COSASE examines the reports and audited accounts, income and expenditure, and monitors operations of Statutory Authorities, Corporations and Public Enterprises; GAC scrutinizes assurances, promises and undertakings given by the Ministers and other agents of Government in Parliament and reports on the extent to which they have been implemented while LGAC examines audited accounts of the funds granted by Parliament to Local Governments. The functions for the other standing committees² are in the range of Oversight, Legislation, Representation, House Keeping and Advocacy functions (Guide to Operations of Committees, 2006).

The Accountability role in Parliament is undertaken through the committee system and goes through the processes shown below;

Figure 1: The accountability process in Parliament



Adopted from the Guide to Operation of Committees 2006 and Krafchik (2003)

² Other standing committees are Budget committee, Committee on Appointments, Rules, Privileges and Discipline, Business Committee, Committee on the National Economy, Committee on Equal opportunities, Committee on HIV/AIDS and related matters and Science and Technology Committee.

As shown in figure 1 above, Auditor General submits audit reports of public institutions to Parliament through the Office of the Clerk to Parliament who further forwards them to the Accountability Committees for scrutiny. With technical assistance from the Auditor General's office, the accountability committee scrutinizes the report can summon Accounting Officers (Permanent Secretary, the Chief Administrative Office (CAO) among others) if there are queries. The committee thereafter makes a report with recommendations and the chairperson of the accountability committee presents this report to the main house which debates, adopts or even rejects the report. The report is then given to the Leader of Government Business to ensure that the issues raised are addressed by government through the relevant institution. The leader of Government Business then sends the adopted report to the respective officers and to the Accountant General and copies to the Inspectorate of Government that may do further investigation if Parliament recommends it. This is quite a lengthy process and the study intended to find out if this process affected the committees' performance in financial scrutiny.

Additionally, Parliament works with other key players in providing accountability oversight already described above. Of these, AG forms Parliament's major source of independent assurance. The AG audits public sector accounts and reports directly to Parliament on the control of public funds and property. The study intended to find out if the performance of these institutions affected the performance of Parliament.

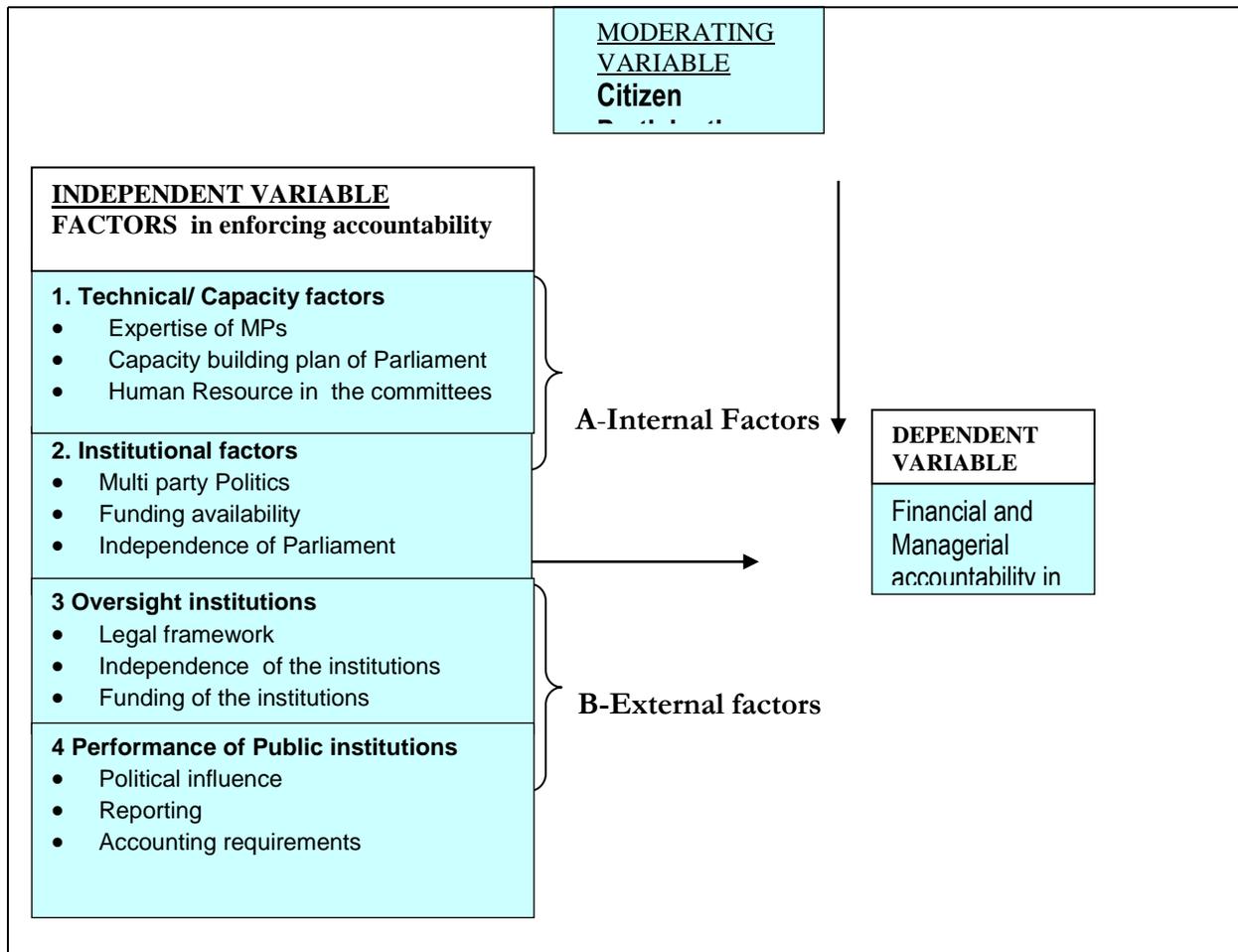
Parliament's role is also complemented by the public to whom Parliament is first and foremost accountable to. The participation of citizens is emphasized under the decentralization framework through the harmonized participatory planning process. However public input seems to be insignificant due to rigidities in the consultation and feed back process. The study will examine how public participation enhances the role of Parliament.

From the above, it was noted that in examining the factors that affect Parliament's performance in promoting accountability, the interplay of roles and responsibilities of the above stakeholder entities in

the fight against poor accountability are considered. The relationship was conceptualized in the following model which categorizes both internal and external factors.

1.1.1 CONCEPTUAL FRAMEWORK

Figure 2: CONCEPTUAL FRAMEWORK OF THE INTERNAL AND EXTERNAL FACTORS THAT AFFECT PARLIAMENT’S PERFORMANCE IN THE PROMOTION OF ACCOUNTABILITY



Source: Researcher’s perception derived from the literature reviewed.

A=Internal factors (1&2) are the Technical /capacity factors and Institutions factors

B=External Factors(3&4) are the Performance of Oversight and Public Institutions.

The conceptual framework explains the relationship between the independent (IVs), dependent (DV) and moderating variables. The framework also broadly explains the interplay of external and internal factors and their impact on accountability. Such factors as capacity, skills base and capacity development plan of Parliament, institutional development as well as management and administration procedures influence Parliament’s ability to address accountability issues.

The study also examined the institutional factors including independence; poor funding and political party allegiance in decision making that could be affecting Parliament's performance.

This assessment examined the issues pertaining to the role of the oversight institutions such as IG and AG that complement the activities of the Parliamentary committees. The study has assessed the extent to which the oversight institutions factors of independence of oversight institutions, the existing legal framework and the current funding levels of these institutions affect their performance.

Similarly, this study examined in detail the performance of Public Institutions that account for the use of public resources approved by Parliament and how their performance affects the work of Parliament in promoting accountability. These institutions include Line Ministries, Local Governments, Statutory Authorities and Enterprises and all other public institutions.

The study considered citizen participation as a moderating factor that influences the functioning of Parliament and the oversight structures. Citizens are mandated by the Constitution to exert accountability of the use of public resources. The study therefore examined the extent to which citizens influence the operations of Parliament through the activities of Civil Society Organizations (CSOs) and the media.

The dependent variable (DV), Accountability for public service delivery is directly influenced by the independent variables (IV) as shown in the model. The study examined both finance and managerial accountability. The study looks at financial accountability as the verification of accounts to ascertain if funds were properly utilized. On the other hand, Management accountability is ensuring that money is spent as allocated and a given course of action is carried out. It also requires that there is value for money and the intended results are achieved. The DV is influenced by the independent variables already elaborated above, namely technical and institutional factors affecting accountability, the performance of oversight and Public Institutions.

1.2 STATEMENT OF THE PROBLEM

The issue of corruption and lack of accountability is one of the major hindrances to good governance in Uganda. From the Transparency International (TI) Reports (<http://www.transparency.org>), Uganda's Corruption Perception Index (CPI) position was 117 out of 158 in 2005, 105/163 in 2006, 111/179 in 2007 and 126/180 in 2008. From the scale of 0-10, with the lower digit reflecting higher corruption prevalence, TI reports indicated that since 05 and prior, Uganda fell below the mid-mark with 2.5 in 2005 and 2006, 2.8 in 2007 and 2.6 in 2008. Most indicated cases were bribes from foreign investors, falsification of accountabilities, procurement related corruption by public officials which all undermine proper utilization of public resources and public service delivery (Transparency International 2008, National Integrity Survey Report (2008). Accordingly, efforts have been made to increase accountability and eliminate corruption through a number of strategies like the Public Expenditure Tracking System (PETS), the National Integrity Surveys and streamlining Public Procurement among others. In addition, Uganda has put in place institutions to promoting accountability and these include, Inspectorate of Government, Directorate of Ethics and Integrity, PPDA and Parliament. Among these institutions, Parliament of Uganda as the apex oversight institutions is required to take a national lead in causing government to account for the use of public resources. This is more importantly so in the present multi party political dispensation but in spite of the impressive institutional framework, Parliament like other institutions continues to face challenges in holding government to account. This research therefore isolated the factors affecting Parliament's ability to promote accountability in the delivery of public services.

1.3 OBJECTIVES OF THE STUDY

1.3.1 General Objective

The overall objective of this research was to determine the factors that affect the ability of Parliament to promote accountability in the use of public resources for efficient and effective service delivery.

1.3.2 Specific Objectives

- Analyze the capacity factors that affect Parliament's role in promoting accountability in the use of public resources
- Analyze the institutional factors that affect Parliament's role in promoting accountability in the use of public resources
- Examine the role of oversight institutions in facilitating Parliament to enforce effective accountability for the use of Public resources.
- Examine the influence of Public Institutions on Parliament's ability to promote accountability in the use of public resources.
- To assess the moderating effect of Citizen Participation to exact Parliament's performance in promoting of accountability for public resources.

1.4 RESEARCH QUESTIONS

- How Does the Capacity of Parliament affect its ability to promote accountability for the use of public resources?
- How do institutional factors in the conduct of committee business affect Parliament's ability to promote accountability in the use of public resources?
- How does response of oversight institutions influence the ability of Parliament to enforce accountability for the use of public resources?
- How does response of Public Institutions influence Parliament's ability to promote accountability in the use of public resources?
- What is the impact of citizen participation in enforcing Parliament's role of promoting accountability in the use of public resources?

1.5 SCOPE OF THE STUDY

This study was carried out in Kampala, the seat of the Parliament of Uganda. It covered the activities of the 8th Parliament between the period of May 2006 and May 2009. This period was selected because this Multi Party Parliament started in May 2006 and the research time could only allow a review up to May 2009. This was seen to be adequate time to review Parliament's performance. The study focused on the three Accountability Committees namely; the Public Accounts Committee (PAC), Committee on Commissions, Statutory Authorities and State Enterprises (COSASE) and the Local Government Accounts Committee (LGAC). These committees specifically carry out the accountability function with a direct impact on provision of public services. GAC was not a focus on in this study because its role is different from the other three Accountability Committees as earlier noted in the introduction section.

The study also assessed the activities of two oversight institutions namely; Auditor General and the Inspectorate of Government. The aim was to highlight their role in the functioning of Parliament.

1.6 JUSTIFICATION OF THE STUDY

Parliament has a special mandate to enforce accountability in the use of public resources. However, there has not been a study to specifically evaluate its performance and its influence in exacting accountability in the use of public resources has always been a subject of debate. This analysis of the factors that affect Parliament's performance in ensuring public sector accountability was therefore important to reveal the strengths and weaknesses of Parliament as a key gatekeeper institution charged with monitoring implementation of the national budget. This enabled the Researcher to propose mechanisms to strengthen Parliament and other oversight institutions to offer the much desired function of minimizing loss or completely eliminating graft in the public sector. This would consequently improve public service delivery and efficient use of public resources.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter details the review of related literature of the concepts which were derived from the objectives of the study. It assesses the studies that have been undertaken on accountability in the public sector in relation to the identified variables. It also defines and describes the concepts and presents the linkage between them. The literature is presented under the themes below;

2.1 Accountability and Transparency in service delivery

Accountability is described as the obligation on the part of public officials to report the usage of public resources and answer for failure to meet the stated performance objectives (Armstrong, 2005). Accountability involves organizations and individuals, being responsible for their decisions and actions. It subscribes to appropriate external scrutiny and requires making amends for any fault and taking steps to prevent its recurrence in the future (Cachalia, 2001).

Transparency on the other hand is defined as the free access by the public to timely and reliable information on decisions and performance in the public sector (Armstrong 2005). Therefore, where there is a high level of accountability, there must be a transparent system and vice versa. Accountability and transparency are therefore surmised to include answerability, responsiveness, openness, public trust, efficient management, participation and are a means of using available resources to achieve better value for money in the public sector. This study looks at transparency as a component of accountability which ultimately is a virtue of public service delivery. Public service delivery is considered to entail concepts such as availability, accessibility, morality and efficiency, quantity of outputs, equity (fairness), outcomes and consumer satisfaction (Ruzindana, 1989). This study assesses accountability and transparency in the broad concept of delivery of public goods and focuses on Parliament's mandate to enforce compliance to public accountability guidelines with a key consequence of promoting efficiency and effectiveness in the delivery of public services.

Accountability is categorized differently by Scholars in this area. Schacter (2005) differentiates between horizontal and vertical accountability. With horizontal accountability, government is accounting to its public oversight institutions such as the Legislature, Judiciary, Human Rights, Ombudsmen, Audit agencies, anti corruption bodies, etc. On the other hand, with vertical accountability, government is accounting to its citizens through the electoral process, civil society or the media. Vertical accountability can also be through Civil Societies organizing themselves to lobby government and demand for explanations (Jenkins, 2005).

Day and Klein (1987) distinguish accountability in three components namely; Financial, Managerial and Political accountability. Financial Accountability refers to proper management of books of accounts whereas Managerial Accountability refers to making those with delegated authority answerable for carrying out agreed tasks in accordance to the agreed criteria of performance. This entails following appropriate rules, achieving value for money in use of resources and ensuring that a given course of action has achieved its intended results.

It can be said following the above description that financial accountability is reinforced by managerial accountability. However, the emphasis seemed to be more on ensuring financial accountability while neglecting the managerial accountability (Paul 2002). This was a shortcoming to realizing full compliance and benefit from accountability overall.

Political accountability also termed as Public/Social accountability is where those with delegated authority carry out tasks on behalf of fellow citizens and answer for their actions to the people (Paul, 2002, World Bank 2007). Shah (2005), further states that public officials have a duty to be responsive and account for their actions to their managers, who in turn account to the legislature and the executive. Accordingly, this study considered social/political accountability to be implied under managerial and financial accountability.

On the other hand, one has to bear in mind the relationship between lack of accountability and corruption. Sepuya (2003) defines corruption as the conduct or practice by a public official that is in blatant violation of the existing rules and procedures for the realization of personal or group gains. Corruption involves conflict of interest, nepotism, fraud, embezzlement and misuse of public funds (Uganda Constitution 2005). In this regard, corruption is a consequence and a cause of poor accountability.

This study considers financial and managerial accountability as integral aspects that broadly explain accountability in the public sector. This definition though does not consider accountability issues in the private sector which is an equally large sector that affects significant operations in the national economy. It is also not easy to see from this concept definition, the linkage between accountability and service delivery.

From the above analysis, this study aimed to establish the factors that affect Parliament in performing its role in promoting financial and managerial accountability. These factors are categorized as Internal factors (Capacity factors and Institutional Factors) and External factors (performance of oversight institutions and Public Institutions). The linkage of these factors to accountability is elaborated in the sections below.

2.2 Capacity factors and the promotion of accountability for public service delivery.

Studies have shown that there can never be democracy, transparency or accountability without a well functioning system of Parliament (UNDP 2005). Parliaments in the worldover play an important role in ensuring that resources received are properly utilized and government programs address people's needs in a timely manner (Marcia 2006).

As seen, a competent and well grounded Parliament is a critical strength for addressing accountability issues. Studies have however shown that despite setting minimum qualification standards (A-level certificate for Ugandan MPs), Parliaments usually end up with less qualified Parliamentarians with

limited skill and intellectual competence and cannot harness the highly technical business of scrutinizing government financial and audit reports. Performance is further jeopardized by lack of research skills, lack of research facilities, weak technical ability to scrutinize complex matters presented by the Executive, lack of research assistants or access to relevant information (Human Development Report (HDR) 2002; Short, 2005; ECA 2006). Short (2005) further contends that as Parliamentary business becomes more technical with progression of business, some MPs tend to lack the expertise to exercise their oversight responsibilities in many areas.

It is also reported that even for well developed Parliaments, Governments' financial arrangements and reporting are extremely complex. Consequently, there is difficulty in understanding the various reporting documents and also following through from planned to actual expenditure and what has been achieved (House of Commons Liaison Committee Report (2007)). The above observations imply that unless there is continuous skills development, MPS may fail to understand and grasp their accountability and oversight roles that may sometimes be complex.

According to Said et al (2006), national assemblies can do better if relevant committees are trained in investigative research, research infrastructure is fully provided and developed and knowledge management framework is promoted in Parliament. A well functioning information relay system and resource centre must facilitate each MP to harness a broad range of competencies through a continuous process of exposure.

Parliament in Africa can effectively perform its roles if capacity is augmented through targeted on-job skills development measures. However, it is noted that even with a highly skilled legislature, very little may be attained if key institutional bottlenecks remain unchallenged. Institutional bottlenecks manifested as weak structures, disharmony, and patronage lack of control and a host of organizational rigidities.

2.3 Institutional factors and the promotion of accountability in service delivery

Institutional development refers to strengthening internal functioning of an organization by modernization of its entities, systems and processes (UNDP 2005). Researchers and development theorists have underlined the importance of building institutional capacity as a prerequisite for attaining good return on investments. Further, good institutional capacity is directly associated with cost-effectiveness of investment choices (Lusthaus et al, 1995). The institutional factors that facilitate performance of Parliament include independence of legislators to act with no duress, impact of political party allegiance and financing of committee operations.

Parliament plays a role in holding the Executive to account. However, Parliament ought to discharge its constitutional responsibilities free from government interference (Common Wealth Parliamentary Association, 2005). According to UNDP (2005), Parliament must be constitutionally empowered through the separation of powers to operate within an effective system of checks and balances. It is however observed that choosing the Executive from the Legislature tends to erode the separation of powers and hampers effective oversight especially under multi party dispensation. In this regard, members of the party in power may be reluctant to compromise party allegiance by holding government accountable. (Kituo Cha Katiba, 2005, the APRM Country Self Assessment Report and Governance Programme of Action, 2007). Cachalia (2001) notes the over-emphasis of party discipline in Multi party Parliaments that can weaken the Legislature leading to less transparent and accountable governments. He nonetheless points out that the oversight function can promote cooperation between the Executive and Legislature over service delivery and it should be promoted accordingly.

The above arguments also indirectly point to the shift in power relations between the Legislature and the Executive arm of Government with the former being more answerable to the Executive instead of the executive being answerable to Parliament. It is also not clear if election of opposition leaders to head Accountability Committees augments independence of Parliament in any way in Uganda just like

it is in other developing countries. This study examined this relationship in order to draw new lines on the relationship between party allegiance and Parliamentary Committee performance.

Funding of Parliament is another factor that may affect its performance. According to Short (2005), Parliament needs adequate resources to perform effectively and be able to undertake investigations and accountability related research. It is further argued that a financially constrained Parliament cannot scrutinize the Executive or hold it accountable for its actions. In this case Parliament is not able to question the Executive if it limits fund available for research or committee work

On the other hand, as observed by Short (2005), for Parliament to perform its functions it must possess the clout and power to follow up on its recommendations. However, under the existing circumstances, there is no requirement for the Executive to respond to the recommendations made by the oversight committees (Kituo Cha Katiba, 2005). Therefore the Executive ends up taking advantage of the committee findings thereby weakening their authority (The National Democratic Institute for Democratic Affairs (2007).

Overall, Parliament's ability is influenced by individual level and institution wide factors that weaken their position in exacting accountability from not only the accounting officers of government but largely from the ever powerful executive arm of government. Under multi-party dispensation, the role of Parliament may be further compromised due to complexities of party allegiance.

2.4 Functioning of Oversight institutions and accountability

According to Gadroon et al (2001) and Short (2005), oversight agencies complement committee work especially in calling the Executive to account. They too are key instruments in strengthening governance. The independent oversight institutions that supplement the effectiveness of Parliamentary oversight are identified as Ombudsman, Electoral Institutions, Human Rights Institution, and Auditor General (Short, 2005, Schacter 2001, Transparency International, 2006). Schacter (2005), underlines the relevance of oversight institution in terms of their ability to hold the state and its officials accountable

for their actions. He however warns that this must be institutionalized to seal their effect (p.231). Jenkins (2005) however observes that although the oversight institutions have mandate to keep a watchful eye on the performance of the Executive, this usually does not happen.

Schacter (op cit) complements Jenkins conclusion that direct accountability to citizens via the ballot box should be accompanied by the State's willingness to restrain itself by creating and sustaining independent public institutions empowered to check its own abuses and inefficiencies and when circumstances allow to impose penalties for improper or illegal activity. This accountability of the state to its own public institutions is what Schacter refers to as horizontal accountability.

One of the key oversight institutions that complement the role of Parliament is the Office of the Auditor General (OAG). It is observed by Short (2005) that Supreme Audit bodies are responsible for auditing all public sector accounts to ensure money disbursed is spent well and for the intended purpose. It is however noted by Jenkins (2005) that these supreme audit bodies face a crisis of confidence whereby they fail to portray the specific accountability issued for fear of donor withdrawal and pressure from government. In the end, accountability is made to external donors rather than to the domestic institutions such as the Auditor General and Parliament. Jenkins terms this as; de facto accountability which subverts formal restraints on the exercise of power and affects the role of the institutions of accountability.

According to Funnel (in Gendron et al, 2001), the legislature's ability to control the executive depends heavily on the State Auditor, who ensures that it is informed of the executive's activities. Krafchik (2003) sees the relationship of Parliament and the Auditor General as a relationship of mutual independence. Krafchik further argues that the AG has to balance the relationship with Parliament and should maintain independence and objectivity from Parliamentary concerns. Too close a relationship with Parliament creates the danger that uncomfortable audit findings may be sidelined or ignored while

too distant a relationship denies the OAG a powerful ally for effecting the recommendations emanating from the audit.

Inversely, the establishment of oversight institutions should not be seen to necessarily guarantee their effectiveness in promoting good governance and accountability. Analysts remain cynical about their effectiveness and public legitimacy amidst weak power sharing, under-funding, lack of resources and the fact that they are largely urban-based. According to Transparency International, (2006) and the ECA (2004) the policy and legislative measures to combat corruption are outdated and enforcing institutions are under funded and without sufficiently trained and motivated people. This undermines their effectiveness and independence. It is also observed that a strong OAG may prove to be a threat to government institutions that fear apprehension. As such, the OAG may lack adequate independence or face poor cooperation from the executive and ultimately shortage of resources and/or skilled personnel (Krafchik, 2003).

Short (2005) further asserts that the independence of oversight institutions is essential in order for them to perform their role and assist Parliament to play its role. Kayrac (2008) and Short (2005) note that active participation of Supreme Audit Institutions with financial, organizational, operational and functional independence and audit mandate guaranteed by the constitution are essential for deterring corruption because they promote accountability, openness and good governance. However, it is observed that the institutions are largely devoid of functional autonomy from the very institutions they are designed to investigate (The 2005 Democracy and Governance Assessment report).

Gendron et al (2001) takes this debate a little further by arguing that the state auditor has to be independent from the executive to be able to fulfill his/her role. This independence is what Normanton (1996) means when he argues that independent audit is the citizens' best defense against misuse of public funds. Independent audit is also presumed under New Public Management (NPM) to be required for genuine accountability. This however cannot be realized if these institutions are headed

by corruptible and incompetent official (Short 2005, Armstrong 2005).

It is also argued that independence of oversight institutions is vital to ensure that they are not subject to any control or influence by the Executive. These institutions should report to Parliament and not to the Executive. Otherwise Parliament's effectiveness in the eyes of civil society and the public may be undermined (Short 2005). However, while this may be true, Parliament cannot improve accountability without timely review of reports to pave way for timely corrective action by responsible institutions. For instance, the AG's report 2001/2002 was only scheduled to be reviewed by the Public Accounts Committee in February 2007. This late scrutiny of reports makes it difficult to ensure follow up on cases (www.Parliament.go.ug, 01/02/2007).

While in agreement with the above argument, the study observes that the argument limits itself to the independence of the Auditor General without considering the independence of the other arms of the state like the judiciary and legislature. The arguments are nevertheless relevant to Uganda because oversight institutions are not perceived to be working effectively. The researcher acknowledges the existence of the relationship between Parliament and the oversight institutions. A poorly performing institution may undermine other institutions, the reverse being true.

2.5 Performance of Public Institutions and the accountability role of Parliament.

Governments deliver public goods and services through Public institutions (World Bank, 1997) and these institutions are required to report on their performance to Parliament (Broadbent and Guthrie 2008). The study looks at these public institutions to include; Local Governments, Public Enterprises, Statutory Authorities, Central Government entities among others. All these categories are used in this study and referred to as Public Institutions and for Parliament to fully perform its accountability role, it has to take into consideration performance of these public institutions that account to it.

It is noted by Ryan et al (2004) that the pressure on the public institutions to act in a more collaborative and integrated manner pose challenges to the traditional models of public sector

reporting from vertical accountability (top-down/bottom up focus) to horizontal accountability across government agencies. The above arguments are backed by behavioral theorists Max Weber and Taylor who in 1900 attributed the lack of accountability in Public Institutions to the structural design of public institutions. These theorists recommended bureaucratic structures and strict regulations to reinforce accountability. Scholars further attributed corruption and lack of accountability to the politics in public administration and advocated for separation of politics from administration. Multiple goals and roles of the public sector and the lack of clear measurable objectives were later advanced by the classical theorists as the reason that hinder accountability (Sepuya, 2003). The Business management scholars however made a case for accountability in the public and private sector recommending privatization and competition as means to improve performance and accountability. This theory was nonetheless contested on the account that accountability is more complex in the public sector than in the private sector (Sinclair 1995). It can also be noted from the Uganda experience that privatization does not singly stop corruption.

The New Public Management (NPM) perspective that emerged later in the 1980s and 90s, combine the business and the classical theories and propose the adoption of business management principles and values in the public sector management. Glynne and Murphy (2006) note that NPM attempts to make management of public services more accountable for efficient and effective use of public resources by moving from the traditional notion of accountability in public sector and emphasizing management accountability. This implies that accountability shifts from line-item expenditure to specifying outputs and link them to delivery of broader government policy outcomes. This type of accountability has been adopted by many countries including Uganda in the Public institutions.

The performance of Public Institutions is also based on the way they report on the use of resources to Parliament. However, financial reporting has been the main focus of accounting. In this scenario, financial statements are used to provide tangible evidence of good accountability in government. This argument is supported by the World Bank (2004) that auditing in financial management in Public

Institutions helps government hold itself accountable and traditionally focuses on basic financial controls and financial flows. In this case, accounting should move from the traditional annual reports which only allow the legislatures to verify budget execution (Collins 2007, Mark and Ryan 2007). The researcher agrees that the auditing process should not only examine expenditure performance of Public Institutions but also look out for conformance. This will enable the legislatures to hold the public institutions accountable for the delivery of set outputs.

Accountability challenges in public institutions have also been attributed to accounting systems that emerging economies have adopted from developed Western Economies. These systems do not meet the information needs of the emerging economies. It is also observed that accounting requirements are imposed by international agencies like IMF and World Bank which the least developed countries depend on. The adopted accounting systems are criticized for not considering the differing socio-political factors or the local contextual elements. When this is combined with political persuasion and corruption provide a foundation for undesirable consequences (Tyrrall et al 2007, Samuels and Oliga 1989, Nadan, 1991). This study notes that these systems are imposed systems and are enough to ensure proper accountability of resources. Ensuring that the reporting requirements are fully understood by the personnel in Public Institutions and the legislators may pose a challenge.

Local governments are considered to be the closest provider of public services (Shah 2005) and are a means to achieve good governance, public participation, and accountability of use of public resources for poverty alleviation. However, there seems to be more insufficient accountability of public funds at the local level in spite of the adoption of NPM and the use of the new reporting methods that were introduced to improve accountability. Various reports of the Auditor General and IGG have continued to document evidence of fraud and misuse of public funds at the local government level (Ministry of Gender, Labour and Social Development (2006). This leads to the belief that corruption has been decentralized.

According to the UNCDF (2006) information on local government activities and resources is essential in informing local constituents and encouraging meaningful public participation thus proper record keeping is considered to be at the heart of verification for resources at the local government level. However, as observed by Marlize (2000), organizations and governments rarely see the connection between records management and prevention of corruption. According to him, good records management facilitates proper financial management and ensures the Public sector ability to function effectively. Providing documentary evidence is a cornerstone in ensuring accountable and transparent government.

Invariably, it is not enough for Public Institutions to provide accountability without being accountable. Raga (2002) observes that public accountability rests both on giving an account and being held accountable. This double barreled approach is at the core of responsive service delivery and is a key measure of performance of the public servant and public institutions. Lodhia and Burritt (2004) also conclude that it is through Public sector accountability that citizens are kept aware of the performance of Public institutions.

From the above analysis, it can be said that the performance of Public Institutions can positively or negatively affect the performance of Parliament in performing its accountability role. Public Institutions can only reinforce the role of Parliament only when they have kept proper records, used a clear and universally accepted and simple accounting system and have a results oriented reporting system that clearly shows outputs achieved against budgets. As also argued above, the focus has to go beyond vertical accountability that is within an institution to horizontal accountability across sectors.

2.6: Citizen Participation and accountability

The Citizen Participation is seen in this study to have a moderating effect on the performance of Parliament to promote accountability and is vital in creating a sense of legitimacy for Parliament. As Kutz (1997) contends; Parliamentary business may be jeopardized if citizens remain ignorant of the legislative process. The South African Batho Pele principle (meaning people first) can be a good

description of citizen participation. It emphasizes consultation with the citizens, advertisement of service standards, access to services by citizens, Courtesy in treatment of the citizens, Information, openness and transparency and redress and handling of complaints (Raga and Taylor, 2002). Article 17 (1) of the 1995 Uganda Constitution also emphasizes Citizen Participation and empowerment.

Citizen participation plays a crucial role in achieving efficiency. It is also assumed that with decentralization, people are likely to participate in decision making and demand responsive service delivery (Johnson and Nakamura, 1999). However, as noted by Collins (2007), Citizens are largely ignorant of the opportunities offered by decentralization and cannot demand appropriate conduct and satisfactory services from the public agencies. (Armstrong 2005, Transparency International, 2006). Paul (2004) however says that it is possible for citizens to monitor service delivery through use of citizens' report card. Citizens can rate service access and quality and report on general concerns, grievances and corruption. The results on the score card can be used by Parliament to lobby for greater accountability and improved resource management.

On the other hand, Schacter (2001) observes that horizontal accountability of government through its institutions can only yield results where citizens can apprehend defaulters. If this is impracticable, then strong vertical accountability must be emphasized through electoral processes, the media and concerted civic action. This experience affirms the need to empower citizens as they play a crucial role in demanding for accountability from the state and thus facilitates Parliaments work in holding government to account.

Citizens voice and client power are seen as a complimentary approach to government monitoring of public sector performance. Due to the closeness to the citizens, the CSOs can play a positive factor in subjecting government and policies to public scrutiny. (Reinika et al 2006) further states that the CSOs empower citizens to demand certain standards, to monitor service quality and to challenge abuses by

officials with whom they interact. This analysis is true but in reality, only a few civil society organizations are organized enough to hold the state to account in developing countries like Uganda.

The above analysis shows how citizen participation is a moderating factor in the performance of Parliament in promoting accountability. When there is a high level of citizen participation in monitoring service delivery and holding public officials to account, then Parliament's work in holding government to account is greatly enhanced. As shown above, scholars stress that having an active citizenry involved in the budget formulation process; monitor service delivery through participatory approaches like citizen's report card enhances the promotion of accountability of the state to the people. Citizen participation is also facilitated by an active Civil Society and media that link citizens to their governments and to Parliament. In this way, citizens are empowered and can hold governments to account therefore facilitating the role of Parliament in holding government to account. However, the reverse is true. An ignorant citizenry with weak media and civil society that does not monitor service delivery hinders the role of Parliament and leads to poor accountability for service provision. It can therefore be said that citizen participation can strengthen or weaken the relationship between Parliament and the promotion of accountability.

Active citizen participation can also complement the work of oversight institutions, ensure that public institutions deliver and account for public resources used thereby ensuring that the bottlenecks that affect Parliaments performance are eliminated.

2.7 Conclusion

This chapter has reviewed and discussed existing relevant literature, covering the concepts of accountability in relation to the objectives of this study. Accountability was considered broadly according to views of different scholars and later discussed in the context of Parliament. Factors that are seen to hinder Parliament's role in promoting accountability and how these can be solved were discussed. It also outlined the processes and routes of accountability. The review leads to the

conclusion that the institution of Parliament has a big role to play in promoting transparency and accountability, working with other stakeholders like oversight institutions, Central Ministries, Civil Society, the media and the citizens.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter discusses the research methodology and lays out the research issues with which the study concentrated on. It describes the research design, location of the study, the research population, sample size and selection, sampling procedure, data collection methods and instruments and data analysis.

3.1 Research Design

The method used was a cross sectional study design where data was gathered from the sample population at a point in time. Given the fact that Parliamentary process is continuous, the researcher could not study the whole period and the whole population. A cross sectional design was therefore used. This was seen by Neuman (2003) to be simple, less time consuming and less costly. The researcher further used case study of three out of the four accountability committees and 12 standing committees. This was also motivated by the observation by Amin (2005) that case studies can enable the researcher to have a variety of issues to be examined. A Case study was also seen to be a good method for obtaining true and comprehensive picture of individuals and for its applicability to real life situation.

This study used triangulation with both qualitative and quantitative approaches to information generation. Amin 2005 quotes Meridith et al 2003 that Triangulation is a process of using multiple data collection methods, data collection strategies and or data sources.

3.2 Study Population

The study population total number was 205 and these comprised of the categories mentioned below.

The study population comprised of Members of Parliament on the three selected accountability committees of PAC, LGAC and COSASE (each committee having 20 members) as the main focus of the study. This was based on the preliminary information gathered that indicated that much as the

entire Parliament holds Parliament to account, the accountability function on behalf of Parliament was a core function of the four mentioned committees namely PAC, LGAC, COSASE and GAC.

Apart from the MPs, the population also included the following elements:

Other MPs (20) from the remaining standing committees to get their views on how they see the accountability committees performing

Parliamentary staff, Officials from Public institutions (Local governments, central government ministries) and Oversight institutions formed part of the study population. These were presumed to be working closely with the accountability committees and therefore possessed knowledge on the workings of Parliament. The challenges of the oversight and public institutions were also seen to be affecting the performance of Parliament. The media, civil society organizations and the public also formed a part of the study population. This was aimed at understanding how public participation may affect positively or negatively the Parliament's performance of its accountability role.

3.3 Sample size and selection

To generate a sample of 134 respondents out of the total population of 205, a guide by Krejcie and Morgan was used (Sekaran 2003). The sample size that Krejcie recommends in a population of 205 is 134 (see appendix A).

From the selected 3 Accountability Committees, the researcher used simple random sampling to determine the sample. This is believed by scholars to give members an equal chance of being selected from the total population (Amin 2005)

The other sample population was selected using the qualitative methods of purposive and convenience sampling. These were from the following categories;

Parliamentary staff including Parliamentary Development and Coordination Office (PDCO). Staff members from the Office of the Auditor General (OAG) and Inspectorate of Government were also part of the sample population because they work closely with the Accountability Committees.

Other categories were; Local Government Officials from 4 Local Governments of Wakiso, Jinja, Mpigi and Mukono, 4 line ministries of Ministry of Local Government, Ministry of Finance, Planning and Economic Development, Ministry of Works and Ministry of Health and Ministry of Agriculture. These were selected because there were some of the key institutions that deliver key public services. Respondents selected included Planners, Commissioners and Councilors.

Members of the general public also formed part of the sampled population. These were purposively selected by the researcher from Parliament. Given the big population of citizens, the researcher targeted the members of the public that were within the Parliamentary building while Parliament was conducting Parliamentary business. These included those that were in attendance of the committee sessions and visitors. The researcher used the assumption that the public's presence in Parliament meant that there were interested and were aware of business of Parliament. This assumption had its limitations and that the number that responded to the questionnaire may not have been representative enough. This was the reason why the selected population was backed up by members of Civil Society Organizations. CSOs selected were those that were actively involved in advocacy work related to Transparency and Accountability. This comprised of Directors and senior Programme Officers of CSOs namely, Uganda Debt Network (UDN), Transparency International, Kituo Kya Katiba and Centre for Women in Governance.

Donors that work with Parliament on the Parliamentary Donor Working Group also formed part of the population. These were United Nations Development Programme (UNDP), Anti Corruption Threshold Programme / Linkages Programme and Human Rights and Good Governance (HRGG).

From the Media, key reporters from the electronic media namely WBS, NTV, SANYU and UBC were purposively selected. Respondents here were chosen to give a perception on the relationship of Parliament and the media.

The above categories gave their views and opinions on the factors that they think are affecting the performance of Parliament in promoting accountability based on the level of relationship, understanding and perception of what Parliament does in the area of accountability.

3.4 Sampling techniques and procedure

The study used both scientific and non scientific sampling methods as mentioned above.

Probability random sampling was used to select committee members and staff. Mugenda (1999) justifies this method that it provides an efficient system of capturing in a small group, the variations or heterogeneity that exists in the target population. Simple random sampling was used as a method so that all respondents have an equal chance of being selected (Amin, 2005).

Non-probability sampling was used to select other respondents from oversight institutions, Local Governments, Line Ministries, Civil Society, Donors, the media and the public (including CSOs). As justified by Mugenda 1999, this provided a focus on in-depth information which the researcher obtained from key respondents in these institutions. The study used purposive sampling which according to Sekaran (2003) is an appropriate method to be used when desired information is to be obtained from specific target groups.

The table below shows the sample size and sample selection techniques

TABLE 1. SAMPLING TECHNIQUES.

Category of Respondents	Sample Population	Sampling technique
Committee MPs	45	Simple random sampling
Committee Chairpersons	2	Purposive sampling
Parliamentary staff	10	Purposive sampling
MPs from Other Committees	10	
Key Staff from Oversight Institutions	9	Purposive sampling
Public Institution officers from Ministries & Local Governments)	30	Purposive sampling
Media(I reporter on parliamentary issues from each station)	5	Purposive sampling
Donors Supporting Parliament	3	Purposive sampling
Public including CSOs	20	Purposive sampling
TOTAL	134	

Note: for numbers less than 10, the whole population was taken as sample.

3.5 Data Collection Methods

The data collection methods used were;

Key informant interviews of the key respondents like the Committees Chairpersons, Oversight Institution respondents, and Donors.

Questionnaire was used to get quantitative and qualitative information from Committee members and staff, Public institution Respondents, Parliamentary Service Staff, media, the Public/Citizenry including CSOs.

Documentary Review of materials related to parliamentary proceedings and studies was also done. This information helped the Researcher to supplement the information gathered from the interviews and questionnaires.

3.5.1 Data Collection Instruments

The data collection instruments used included a structured/semi-structured questionnaire; interview guide and documentary review checklist were used.

Questionnaires were used and this had both open-ended and close ended questions to gather both quantitative and qualitative data. This was both structured and semi-structured. Close ended questions were used to get uniform information from the respondents while open ended questions were used in cases where the researcher wanted to get more in-depth information from the respondents (Sekaran, 2003). These questionnaires were self/Researcher administered.

An interview guide was used to gather qualitative information. These had sets of questions, relevant to the objectives of the study that were used while interviewing the leaders of the committees, oversight institution respondents, and Donors. In-depth interviews enabled narration and free expression by respondents and to allow deeper probing

Document review guide-The researcher reviewed relevant documents such as the committee reports, newspapers, journals and audit reports and vital information was recorded. This information was used to supplement other methods of data collection and provided deeper understanding of the study variables.

3.6 Validity and reliability

3.6.1 Validity

Amin (2005) defines validity to be the ability to produce findings that are in agreement with the conceptual values. Validity of an instrument therefore means that the instrument is able to measure what it is intended to measure.

Validity in this research was determined by looking at the extent to which the content of the instruments were valid and could measure the concepts it was meant to measure. This was primarily determined by expert judgment of the work-based and UMI supervisors who reviewed the research instruments. These made judgment of whether the instruments would be able to capture the information it was intended to capture.

Instrument validity was determined through reviews of items constituted as related to research questions. Reviews were done by the researcher, peers and pre-testing of instruments.

Altering questions on respondents' perceptions were used to improve face validity of the instruments.

3.6.2 Reliability

This refers to how consistent the research instrument is. It also refers to the stability and dependability of the instrument and the degree to which the instrument measures what it is intended to measure. Amin (2005) says that the instrument is reliable when it produces the same results when it is used repeatedly hence ensuring dependability and precision.

Reliability was also ensured by pre-testing and retesting the instruments in the field on the same population to determine whether the respondents are giving similar answers. A pilot pretest was done on 7 respondents. The researcher selected 4 former members of Parliament, one respondent from Civil Society, One person working with a donor organization, 1 person from the Ministry of Local Government and 1 member of the public to pretest the questionnaires. This number was considered acceptable since Mugenda and Mugenda (1999) cautions that the number for the pre-test should not be very large and should vary from 1 and 10 depending on the sample size. The pretest was done to ensure appropriateness and comprehension of the questions. From the pretest, the questions that were too long were made short and precise and ambiguous questions were either removed or revised. The researcher also used face validity after the pretest and incorporating the changes. As Sekaran (2003) noted, face validity indicates that the items used to measure the concept, do on the face of it look like they can indeed measure that concept.

3.7 Procedure of Data collection

To carry out this research, permission was given through an introductory letter from the Uganda Management Institute. The researcher presented the letter to the head of the Parliamentary Development and Coordination Office (PDCO) who gave a go ahead to administer questionnaires to MPs and used the office staff to mobilize some MPs. The same letter was presented to the other respondents together with the questionnaires and during the interviews. During the Research, rapport was created with the respondents to make responding to questions easy and also ensured confidentiality of the responses.

Editing and coding of data was done both in the field and after data collection. Data was thereafter analyzed and this gave the basis for writing the findings.

A research assistant was also employed to administer and collect questionnaires from some respondents while the Researcher herself did all the interviews with the selected key respondents.

Secondary data was obtained from the various documents, summarized and included in the report as supporting evidence.

3.8 Data Analysis

The data from all the instruments was edited by examining and ensuring the completeness and accuracy of the information given. After editing, the data was coded by first assigning numbers against each respondents answers to enable the researcher classify the responses. The data was analyzed using a quantitative and qualitative approach to get in-depth analysis of the respondents' views. For the qualitative data, meaningful data was extracted and analyzed manually. For quantitative data, it was coded and analysed using the Statistical Package for Social Sciences (SPSS). Variables were then linked and interpretations done. These were presented in the tables for easier understanding. The study used Pearson's Correlation coefficient to study the relationship between variables and used the regression analysis to get the effect of the dependent variables on the accountability for service delivery. The results are shown in Chapter 4, table 14 and 15 respectively.

From this Data analysis, the researcher also realized that some of the data collected was not useful and this was not reflected in the results of the study.

3.9 LIMITATIONS

The limitations faced while carrying out the research were; the financial constraints, busy schedules of the MPs who would go on recess, hence non response and delayed response of some respondents which was unpredicted. Some of the respondents who were members of Parliament did not respond to some questions that they thought were sensitive.

Data collection from the respondents took a long time. This meant that a lot of follow up had to be done and the researcher used the assistance of the assistant researcher to follow up and collect

questionnaires from the respondents. This improved on the response rate.

This being a young multi party parliament, the research area was cumbersome and seen to be sensitive. Some respondents were hesitant in answering some questions. To resolve this, the respondents were assured utmost anonymity and maximum confidentiality. Respondents were also informed that this was purely an academic research to boost their response to some questions that were earlier thought to be sensitive. However some questions were still left unanswered by some respondents especially by MPs.

CHAPTER 4

PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS

4.1 Introduction

This chapter covers the presentation, analysis, interpretation and discussion of the research findings regarding the internal and external factors that affect the performance of Parliament in promoting accountability. The study looked at the responses given and from these, analyzed and interpreted the responses of the various respondents to make conclusions.

4.1.1 Category of Respondents

The research findings were based on the respondents as detailed in the table below

TABLE 2: LIST OF RESPONDENTS AND PERCENTAGE

Respondents	Frequency	Valid Percent
Accountability Committee MPs	45	33.6
Other MPs	10	7.5
Public Institutions	30	22.4
Committee chairpersons	2	1.5
Parliamentary Staff	10	7.5
Donors	3	2.2
Media	5	3.7
Oversight Institutions	9	6.7
Citizenry (including CSOs)	20	14.9
Total	134	100.0

From table 2 above, it is shown that the majority of the respondents were MPs on the Accountability Committees. These were the main respondents because they work within the targeted Accountability Committees i.e. Public Accounts Committee, Local Government Accounts Committee and Committee

on Statutory Authorities and State Enterprises. A number of other MPs that were not members of the 3 selected accountability committees were added as respondents to get their perceptions on how the Accountability Committees were performing. Other respondents were drawn from the oversight institutions of Auditor General and Inspectorate of Government; Public institutions included Ministries and Local Governments, donors, media, civil society and the general public.

4.2 Background Characteristics of Respondents

The study first looked at the background characteristics of the respondents in terms of age, gender, party composition and level of education of the respondents. This is presented in the section below.

4.2.1 Age of Respondents

It is generally understood that the age of a person has a bearing on his or her way of thinking and perception. In this regard, the respondents were asked to select their age bracket and the findings are tabulated in the table below

TABLE 3: AGE GROUP OF RESPONDENTS

Age category	Frequency	Percent
Below 25	3	2.2
26-35	44	32.8
36-45	49	36.6
46 and above	38	28.4
Total	134	100

Field data

From the above table, it was therefore noted that majority of the respondents were in the age bracket of 36-45 years (36.6%). Overall, 65% of the respondents were above 35 years of age. This is considered the active/working age group in politics and in civil service and the respondents were mature people with considerable knowledge and experience to respond to the questions that were posed.

4.2.2 Sex of the Respondents

The objective of establishing the gender composition of the respondents was to find out if there were any differences in perception of the factors that affect Parliament's performance in promoting accountability basing on gender.

TABLE 4: RESPONDENTS BY GENDER AND PERCENTAGE

Respondents	Sex		Valid Percent	
	Male	%	Female	%
Accounting Committee MPs	34	76	11	24
Other MPs	6	60	4	40
Public Institutions(Ministries local governments)	25	83	5	17
Committee chairpersons	2	100	0	0
Parliamentary Staff	7	70	3	30
Donors	2	67	1	33
Media	4	80	1	20
Oversight Institutions	6	67	3	33
Citizenry (general public)	10	50	10	50
Total	96		38	
Overall total	134			

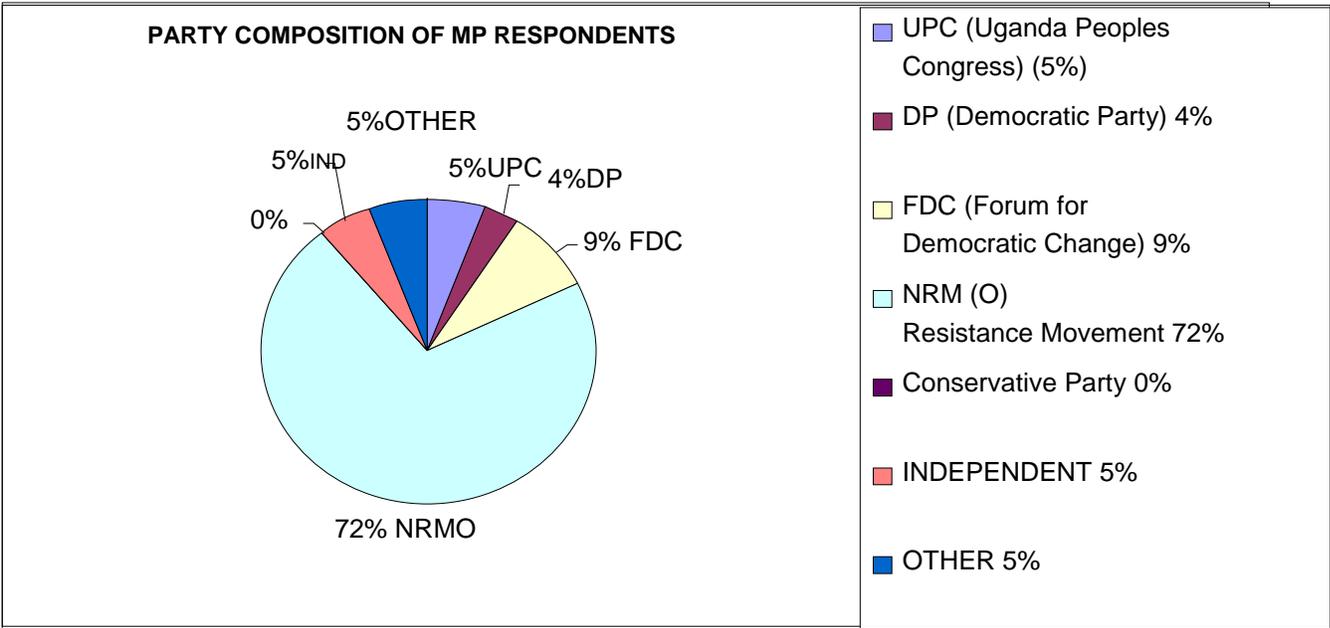
From the above table, the majority of the respondents were male with 71.6% and 28.4% female. The findings showed a male dominated Parliament. Particularly, the Accountability Committees/structures of Parliament are significantly dominated by males with 75.6%. In addition, this is also a reflection of the various public institutions that are generally dominated by males. This is a reflection that in the area of accountability promotion, it is still a male dominated task with minimal involvement and contribution from the women. For instance, all the oversight institutions are dominated by males, the

accountability Committees are also chaired and deputized by males. It was however important to note that from subsequent responses, there were no varied responses that the study could attribute to the gender dimension. This implied that the factors that were seen to affect Parliament’s performance were cross cutting and were not biased according to gender.

4.2.3 Party Composition

The chart below shows the political affiliation of the Members of Parliament on the Accountability Committees. Political affiliation was considered important in this study because of the fact that the multi party political dispensation brought in the different parties and the composition explains some of the trends and the factors influencing the performance of the committees.

Figure 3: Pie chart showing party composition of MPs



The findings show that the majority of the MPs are from the ruling NRM Party with 72%. FDC commands membership up to 9% and the combined opposition strength is 28%. This is minimal representation. The above picture is a true reflection the picture in the Parliament where NRM has 212 members, FDC 39, DP 9, UPC 10, Justice Forum 1, CP 1 and 37 independents. As already noted in the literature reviewed, opposition plays a big role in holding the executive to account. Its minimal

representation in Parliament may not play in their favor as they can be outnumbered while at the same time it is extremely difficult for members of the ruling party to hold the executive to account.

4.2.4 Experience of the MPs

Experience was looked at in terms of the number of the terms that the MP has served in Parliament and the number of times that the MP has served on the Accountability Committee as elaborated below in 4.2.4.1 and 4.2.4.2.

4.2.4.1: Terms in Office for MP Respondents

The study found it pertinent to establish the terms that the MPs have spent in Parliament with a view of establishing the relationship between terms of office and skills/experience of the Members of Parliament. The responses given are tabulated below;

TABLE 5: TERMS IN OFFICE OF THE MP RESPONDENTS

No. of terms	Frequency	Percentage
One term	37	67.3%
Two terms	16	29.1%
Three terms	1	1.8%
Four terms	1	1.8%
Total	55	100

From the above, it was noted that the majority of the MPs (67%) were serving their first term in Parliament while 29% are in Parliament for the second term. This means that multi party politics enabled many new comers to enter Parliament on party tickets and this factor may have a bearing on the capacity of the MPs to carry out their duties.

4.2.4.2: Number of times that MP has served on the present accountability Committee

This was also meant to establish the level of experience that the member could be having after serving on the committee. This is shown in the table below.

TABLE 6: NUMBER OF TIMES SERVED ON THE ACCOUNTABILITY COMMITTEE

No. of terms	Frequency	Percentage
First time	38	69.1%
Two times	16	29.1%
Three times	1	1.8%
Total	55	100

The above table revealed that majority of the MPs (69%) had served the accountability committee for the first time. This was indeed linked to the number of times that the MP had served in Parliament and the fact that the majority (67%) were serving in Parliament for the first time. It was important to find out the number of times MPs have served in Parliament and on the committees as this had a bearing on their capacity in terms of skills like in audit and scrutiny that the old members that could have gained through experience and training.

The subsequent section gives detailed responses to the research questions posed. In this section, responses were categorized as i) A-Agree (combining respondents who answered Strongly Agree and Agree), ii) NC/DK-Do not know and No comment were combined in this category and iii) D-Disagree combining respondents with Strongly Disagree and Disagree.

4.3 Empirical Findings.

The main objective of the study was to establish the Internal and External factors affecting Parliament in promoting accountability. This section therefore presents the analysis and interpretation of the study findings. The Chapter is divided in two broad categories of Internal Factors which include the Capacity and Institutional Factors and External Factors which include Performance of Oversight and Public Institutions. Also included were the findings on the intervening variable of citizen participation. These findings are presented below objective by objective.

INTERNAL FACTORS

4.3.1. Capacity factors that affect Parliament’s ability to promote accountability for the use of public resources.

This study established the capacity factors that affected Parliament’s role in promoting accountability in the use of public resources. Respondents below (Accountability Committee members and other MPs) were asked questions relating to; clarity of their accountability functions, skills of committee members to scrutinize audit reports and the human resource given to the committees, the adequacy of the capacity development plan and the training provided to the committees. The findings are indicated in Table 4.2 (a) below:

TABLE 7: RESPONSES ON CAPACITY FACTORS AFFECTING PARLIAMENT’S PERFORMANCE

Question	A (%)	NC/NK	D (%)
• The accountability functions of this committee are clearly stated	98.2%	0%	1.8%
• Accountability committee members have adequate skills to scrutinize the submitted Audit reports	75%	1.8%	23.2%
• Adequate human resource is provided to the committees to accomplish their tasks	69.7%	1.8%	28.6%
• The Accountability Committees have adequate research infrastructure to perform their functions	48.2%	3.6%	48.2%
• The capacity development plan of Parliament caters for the capacity needs of Accountability committee members	58.9%	1.8%	39.3%
• Relevant training has been provided to accountability committee members to enhance their skills	50%	1.8%	48.2%

Source: Primary Data:

Key: A Agree, NC/DK-Do not know/No Comment, D Disagree

From table 10, the majority of the respondents gave positive responses about the capacity of Parliamentarians to perform their accountability functions. The detailed discussions and analysis of findings is given below.

Experience of the Committee members

This was measured by looking at the Expertise (functions and skills), the human resource capacity (including the research capacity) and the capacity building plan of Parliament.

Functions of MPs

From the above table, 98.2% of the respondents believe that the functions of the accountability committee members are clearly stated. The functions referred to here are described in the Rules of Procedure of Parliament (2006) and they include i) Examination of audited accounts and reports from the Central Government and the Judiciary; ii) Examination of the reports and audited accounts, income and expenditure, and monitoring operations of statutory authorities, corporations and public enterprises and examination of audited accounts of the funds granted by Parliament to Local Governments. This finding was further reaffirmed by a senior staff from Parliament that at the beginning of the 8th Parliament, Members of Parliament were oriented to their functions and to the rules and regulations of Parliament. Each member was also availed the guide to operations of Parliament.

Skills

The respondents also agreed that the MPs had the requisite skills to perform their accountability function of audit scrutiny and advocacy. A quick search into the qualifications of one of the Accountability Committees revealed that 8 out of 20 members were Accountants by profession (www.Parliament.go.ug 28/10/2008). These can ably guide debate and guide other members on

accountability issues. In addition, the qualifications of the respondents also revealed that a big majority are graduates with Bachelors and Masters Degrees as shown in the table below. This implies that this is an elite Parliament and they are able to grasp their tasks with minimal training.

TABLE 8. QUALIFICATIONS OF MPs

Age category	Frequency	Percentage
PHD and above	3	8%
Masters degree	9	23%
Bachelors degree	23	58%
Diploma	3	8%
UACE or equivalent	2	5%
Total	40	100%

In spite of the above observation, having the required academic qualifications and skills does not necessarily lead to improved performance. This has to be combined with motivation and commitment to perform their duties. The above response from MPs also conflicts with what other respondents(oversight institutions, donors and the Public) gave. These identified lack of skills as a factor that affects Parliament’s performance. It was mentioned that Parliamentarians lack financial skills to analyze and the technical reports presented to them in the committees. This was attributed to the fact that majority of MPs are new (67% as shown in table 7) and there is constant change of committee members. The Capacity Assessment Report of the Accountability Committees (2007) also confirmed that “some members of Accountability Committees do not have the requisite skills to execute the functions of the Committees to the required level of proficiency” (Parliamentary Commission, page 6).

Human Resource

In terms of Human Resource, 69.7% of the respondents were of the view that the Accountability Committees have adequate committee staff. However, up to 28.6% would not agree to this effect and

interviews with key Parliamentary staff and key committee members revealed that sometimes committees have to share staff such as the legal officers and research officers and this was noted to delay investigations and analysis of reports tabled before them.

Research capacity

From the findings on the research infrastructure, nearly 50% of Parliamentarians did not think that the Accountability Committees have adequate research infrastructure needed to accomplish their tasks. Accountability Committees were said to lack researchers to undertake investigations and value for money assessments. This limitation leaves the committees handicapped and the committees cannot ascertain their achievements or performance over outputs.

Capacity Building Plan

Capacity of Parliament is understood in terms of knowledge of Parliamentarians and relevant staff to understand and interpret the faces of corruption and the dimensions of accountability. Parliament's capacity building plan is supposed to spell out skills development and human resource development issues especially pertaining to strengthening of competences of Parliament to address corruption. From the responses given in Table 10, Parliamentarians disagreed that there is an adequate planning for capacity development. The Capacity Building Plan was expected to have promoted key issues in knowledge management and transfer as well as grounding in basis rules and procedures for the Accountability Committees. However, this Capacity building and training plan as outlined in the Parliamentary Strategic Investment and Development Plan (PSIDP) was not meeting the needs and expectations of Parliamentarians. Over 50% of Parliamentarians affirmed this position.

Further consultations with Parliamentary staff confirmed that there was no holistic approach to capacity building of Parliament. The efforts expended so far in conducting a capacity needs analysis of the accountability committees and developing a comprehensive capacity building plan had not yet yielded the intended outcomes.

The above table and subsequent responses also revealed that some respondents either did not know or had no comment to the questions asked. This can be explained by the fact that some respondents especially the non accountability committee respondents genuinely did not know the capacity situation in the Accountability Committees. Others may have thought the questions were sensitive. Nonetheless, the percentage of these responses was too small to have an effect of the overall response.

It can be concluded that the lack of research capacity, an adequate capacity building plan and absence of continuous skills development are factors that affect the performance of Accountability Committees. Although Parliamentarians do not regard limited skills base as a key bottleneck, this was nonetheless considered a major hindrance noted by other stakeholders.

4.3.2 Institutional factors affecting Parliament's ability of Parliament to promote accountability in the use of public resources?

A second objective of this study was to find out how institutional factors influence the performance of Accountability Committees of Parliament. The questions asked to answer this were related to the funding of the committees, the influence of multi party politics, the independence of the committees, period for submission of reports, follow up and implementation of recommendations. Below are the findings, interpretation and discussions.

TABLE 9 SHOWING RESPONSES ON THE INSTITUTIONAL FACTORS THAT AFFECTING PARLIAMENT'S PERFORMANCE

Question	A(%)	NC/DK	D(%)
○ The Accountability Committees are well funded to carry out their work	46.4	5.4	48.2
○ The Accountability Committees have the independence needed to carry out their work	82.2	5.3	12.5
○ The Accountability Committees' work is not influenced by party politics	67.8	5.0	27.2
○ The Accountability Committees review audit reports within the stipulated timeframe	37.5	7.0	55.3
○ There is follow up by the committees to ensure implementation of recommendations made	73.2	0	26.8
○ Government fulfils the promises it makes to implement committee recommendations	33.4	5.0	61.6

From table 9, it is noted that the factors that affect performance of Parliament are lack of funding (48%), late review of audit reports 55% and failure to implement committee recommendations (62%). On the other hand, majority of Parliamentarians (68%) agree that the Accountability Committees are not influenced by party politics in their operations and they follow up on implementation of recommendations (73%).

The discussion below is triangulated with findings on this subject from CSOs, oversight institutions, citizens and Public Institutions).

4.3.2.1 Committee funding

From table 9, majority of respondents (48%) disagreed that there was sufficient funding of Parliament's Committees to efficiently perform the accountability function. This position was also affirmed by the Parliamentary staff and key Committee members. This lack of sufficient funds and the earlier identified human resource capacity issues were seen to be key factors for the increased backlog and lack of follow up by the committee members to ensure value for money. It is also an indicator that Parliament lacks financial independence.

Committee Independence

Majority of the Parliamentarians (82%) were of the view that the committees were independent enough to carry out their functions. This is because the Accountability Committees are in all cases headed by the opposition members. However, this view was not supported by other key stakeholders who argued that there is political influence from the executive and involvement of influential politicians. A Respondent from Civil Society further observed that;

“Both the opposition and NRM(O) MPs do not usually take a firm stand against the Executive in some sensitive cases because they do not want to ruin their chances of being selected as Ministers. They see themselves as Ministers in Waiting”.

The above observation of choosing the executive from the legislature can therefore hamper effective oversight by Parliament and erode separation of powers between the Executive and Parliament.

Influence of Party Politics

Majority of Parliamentarians (69%) said that party politics did not influence Committee performance. This view was however opposed by the citizens (30%), CSOs (60%), media (50%) and Public

Institutions (75%) and affirmed the influence of Party Politics on Committee performance. According to these respondents, the attitude of MPs to Parliamentary proceedings is very partisan. This means that when the cases under scrutiny involve highly placed public officials and politicians, the MPs on the various accountability committees take sides with their parties other than having a committee stand that is not prejudiced on the basis of Party lines.

Delayed audit scrutiny/Back log

Majority of the Parliamentarians (55%) could not agree that Auditor General's reports are scrutinized on time. All the other respondents also identified this issue. It was reported that even when audit reports are submitted on time, they are not reviewed on time mainly due to work overload. For example PAC scrutinizes audit reports of all government ministries and other public institutions. The gravity of this problem would never have been more evident than the discovery at the time of interview that the Accountability Committees were still in the process of reviewing 2001/2002 audit reports in July 2008. These delays jeopardize the implementation of Committee Recommendations and the ability to obtain evidence due to transfers, retirements and deaths of responsible officials. One of the key respondents also asserted that:

“The members of the accountability committees also sit on sessional committees which take priority over accountability committee work in spite of the many cases to be handled in the accountability committees”.

It should however be noted that the submission and scrutiny of reports does not necessarily affect the speed at which reports are scrutinized but this is rather affected by earlier stated factors of funds, limited time, delay in report submission, backlog, among other factors. The accountability process as noted in chapter one also indicates a long process with 7 stages that contributes to backlog.

Lack of follow up

Majority of Parliamentarians (72%) mentioned that there was follow up of committee recommendations. This was also mentioned by oversight institution and Local Governments who affirmed that there is follow up on their part to ensure that recommendations made by the Accountability Committees of Parliament are implemented. However, while the oversight and Public Institutions were following up their cases, this is not entirely the case with Parliament. Parliament was noted to have problems in this area. Up to 29% of Parliamentarians agree that there is inadequate follow up to ascertain value for money audits. For example the Committee members are not facilitated to conduct field visits to ascertain achievement of planned activities. Follow up also suffers from political interference of some by Political officials. Similarly, it was observed that Committees scrutinize the Auditor General's reports after a year or more of implementation which is largely a post mortem effort.

Implementation of committee recommendations

A majority of Parliamentarians (61%) agree that Committee Recommendations do not usually get implemented by government and its institutions. Failure to implement recommendations is also caused by inability to follow up and/or incompetence by Local governments to implement the stated recommendations. The fact the Parliament's Accountability Committees are still dealing with post mortem work of 5 years back also makes it hard to implement recommendations. When one of the Committee chairpersons was asked to comment of the implementation of committee recommendations, he stressed that: that

"We sometimes get frustrated by the slow implementation of recommendation. We shall continue to do our work. These cases do not rot and one day, the culprits will be held accountable"

Weak implementation of laws

In addition to the above factors, respondents mentioned the existence of weak implementation of laws to be among the other factors affecting the performance of accountability committees. It was also reported that Parliament is only empowered to make laws but their implementation is with government and there was no legal requirement for the Accountability Committees to punish those involved in mismanagement of public resources. For example, there is no clear law pertaining to attachment of property of those found corrupt or deductions of allocations to defaulting Public Institutions. This makes the implementation of recommendations difficult.

From the above assessment though, the key institutional factors affecting the performance of the Accountability Committees are issues of backlog, poor funding and failure to implement audit recommendations. This study notes that these factors have the following direct and indirect consequences on the overall effectiveness of Parliament in performing its accountability and oversight role to ensure proper utilization of public resources.

EXTERNAL FACTORS

4.2.3 The performance of oversight institutions

The study also set out to examine how the oversight institutions influence the promotion of accountability by Parliament. Oversight institutions include Auditor General, Inspectorate of Government, CID, Accountant General, among others and they undertake such role as auditing the performance of public institutions and investigating issues of corruption in public institutions respectively. The responses to the questions posed on the performance of Public Institutions are given in the table below;

TABLE 10 : RESPONSES ON THE PERFORMANCE OF OVERSIGHT INSTITUTIONS

Question	Agree (%)	Don't know/ no	Disagree (%)
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		comment	
○ The Accountability Committees engage well with oversight institutions to enhance accountability	92.8	5.4	1.8
○ The oversight institutions always submit reports on time	42.9	10.1	47
○ The oversight institutions are well funded to carry out their functions	35.8	5.4	58.9
○ The oversight institutions have adequate powers to perform their functions	62.5	1.8	35.7
○ In my opinion, the oversight institutions are independent to carry out their functions	64.3	5.5	30.2
○ The oversight institutions have the legal mandate needed to perform their functions	87.5	3.6	8.9

The majority of respondents responded that oversight institutions engage well with Parliament, that oversight institutions are independent, have the legal mandate and they have powers to carry out their functions. However, the following factors were seen to affect the performance of the oversight institutions.

4.1.3.1 Funding of oversight institutions

Similar to the Accountability Committees, the majority of respondents (59%) observed that oversight institutions are not well funded and they generally did not submit their reports to Parliament on time. The other respondents also highlighted poor funding of oversight institutions and late release of funds as factors that affect the audit process. This was seen to affect carrying out of investigations, audits and timely submission of reports to Parliament. The poor funding of these institutions was also noted to

be a key reason why these institutions were understaffed and faced challenges in training and retain quality staff.

4.1.3.2 Submission of reports

Majority of the respondents (47%) did not agree that reports are submitted on time. According to line ministries, bottlenecks are caused by laxity of external auditors and the Auditor General to delay in producing audited accounts and the final accounts respectively. One members of the accountability committee stressed the effect of late submission of reports that”

“Late submission of reports breeds backlog. When reports are not submitted on time, this means that they will also not be scrutinized in time thereby building up more backlog”.

There is also a problem of understaffing of Accounts and Audit units which are central to the functioning of oversight institutions. Ultimately, this affects the performance of the Accountability Committees that rely on the oversight institutions to submit reports and provide technical assistance in scrutiny of these reports.

Independence of Oversight Institutions

Members of Parliament (64.3%) were of the view that Oversight Institutions have the independence they need to perform their functions. However, this was refuted by the other respondents from Public institutions and CSOs that these oversight Institutions lack financial independence and this affects their performance. The issue of poor staffing and limited skills of the OAG in handling investigations such as integrity surveys was also noted in the Uganda Country Self Assessment Report and Governance Programme of Action (2007). This may exacerbate corruption and poor accountability in Uganda.

The independence of the oversight institutions is seen as very vital to improve their performance and also have a positive effect on the performance of Parliament.

In addition to the above respondents identified failure to implement AG's recommendations by Public Institutions as one of the indicators that the oversight institutions are not independent. This was exacerbated by poor funding and understaffing of oversight institutions which did not facilitate them to perform their mandates effectively..

The relationship between Parliament and Oversight Institutions

It was the view of Parliamentarians and respondents from the Oversight Institutions that there was a good relationship between Parliament and Oversight institutions. This was confirmed by the regular submission of reports and information by oversight institutions to Parliament as mandated by the constitution. According to them, well functioning oversight institutions are essential and supplement the ability of the legislature to hold the executive accountable.

Legal Mandate of Oversight Institutions

When respondents were asked whether the oversight institutions had the legal mandate to perform their tasks, a significant 88% of the respondents agreed. This was elaborated by the significant strides that Uganda has made in establishing the legal framework to help oversight institutions in the fight against graft and promotion of accountability. This was the view of most respondents and means that Uganda has sufficient laws and institutions required to enforce proper utilization and accountability of resources.

Overall, it can be observed from the above that the key factors affecting the performance of Oversight Institutions include failure of the executive to implement recommendations, inadequate funding, poor staffing and lack of financial independence. All these factors affect the performance of Parliament.

4.1.4 The Performance of Public Institutions and Parliament’s role to promote accountability in the use of public resources?

The Research also set out to establish the extent to which performance of Public Institutions influences the ability of Parliament to offer services. This was done by examining the relationship between performance of Public Institutions and Parliament’s role to promote accountability. Below are the responses to the questions posed.

TABLE 11 : RESPONSES ON THE PERFORMANCE OF PUBLIC INSTITUTIONS

○ Question	A (%)	DK/NC	D (%)
○ Public Institutions always follow guidelines given in utilizing public funds	30.4	0	69.6
○ Public Institutions adhere to regulations in utilizing funds	28.6	1.8	69.6
○ Public Institutions always submit their reports on time	23.2	1.8	75
○ Public Institutions always implement recommendations made by the committees	43.9	6.9	49.2
○ There is no political interference in the performance of Public Institutions	30	5.9	64.1

From the table, it is observed that majority of respondents are of the view that Public Institutions do not always follow guidelines given to utilize public funds (70%); additionally, they do not adhere to regulations required in utilizing funds (69%); Public Institutions also do not always submit their reports on time (75%); and neither do they implement recommendations made by the committees (49.2%). There is also political interference in the performance of Public Institutions as reported by 64.1% of the respondents.

Following guidelines and adhering to regulations

As already noted, it was observed by 69.6% of Parliamentarians that guidelines for utilizing public funds are not followed and that accounting regulations were not adhered to. This was attested by

respondents from line ministries and local government that there are instances where funds are diverted due to insufficiency. This assertion shows failure to follow guidelines. In such cases, there is a big risk of misappropriation and negligence of duties. This further resulted in delaying Committees' work in scrutinizing reports and follow up individual cases to ensure provision of proper accountability.

Timely submission of reports

According to respondents, many Public Institutions do not submit their reports on time. This though was attributed to delays by the Auditor General to audit the required books of accounts. It was also reported that there was no strict adherence to deadlines in submission of reports and because of the late scrutiny by the Accountability Committees, the issue of ensuring that reports are submitted on time is not given priority.

Implementation of Recommendations

It was the view of Parliamentarians that Public Institutions do not always implement the recommendations made by the Accountability Committees of Parliament. This is attributed to lack of follow up and incompetence of especially local government officials to implement recommendations. It was also a concern that mounting backlog resulted in recommendations being overtaken by events and therefore unable to be implemented. Other factors mentioned include, delays in funding which leads to delayed implementation and reporting. This ultimately results into misappropriation of funds and failure to account. In the event that recommendations cannot be implemented, amendments for faults and steps to prevent recurrence cannot be taken. One respondent from Citizenry attested that;

“It is common to see culprits getting away with misuse of public funds. This continues to encourage corruption and low delivery of Public services”.

Political interference

According to Members of Parliament, political interference in the implementation of recommendations is still a challenge. This is also a considered view of the Public Institutions. In extreme cases, the political interference affected the committee independence needed to implement recommendations and some public officials seemed to be beyond reproach even when they are found to be corrupt.

In addition to the above, further probing of some respondents from Public institutions revealed that it was not only Parliament that grapples with understanding the complex reporting but the public institutions are facing the same challenge. These institutions struggle to compile the required reports and later on understand the figures especially so for the approving officers. Government finances were therefore seen to be inherently complex and needed experts both on the public institution side and for Parliament to understand them.

It can be concluded from the above discussion that failure to follow guidelines, failure to adhere to regulations, failure to submit reports on time, failure to implement recommendations, political interference and complexity in reporting are the key factors affecting the performance of Public Institutions. These in turn affect the performance of the Accountability committees, leading to untimely submission of reports thereby increasing case backlog. It also leaves the recommendations of the Committee on paper without being implemented.

4.1.5. Citizen participation influence in enforcing Parliament's role of promoting accountability in the use of public resources.

The study assessed the moderating effect of citizen participation on Parliament's performance in promoting accountability in utilization of public resources.

TABLE 12: RESPONSES ON CITIZEN PARTICIPATION IN FACILITATING THE WORK OF PARLIAMENT

Question	A(%)	DK/NC	D (%)
○ Information about the committee’s work is accessible to the public	82.2	5.4	12.5
○ The Public is empowered to demand accountability	57.2	0	42.8
○ In my opinion, there is public ignorance about accountability	62.5	5.4	32.1
○ This committee consults with civil society in performing its functions	60.7	0	39.3
○ The media has been adequately involved in the activities of this committee	94.6	0	5.4

From the table, the MPS were of the view that the general public has access to information pertaining to the work of the Accountability Committees; the public is empowered to demand for accountability; there is consultation with civil society in matters of accountability and that the media is adequately involved in the activities of the Accountability Committees. On the other hand, it is the view of Parliamentarians that there is public ignorance on issues of accountability majority of the other respondents were of the view that the public was not empowered to demand accountability(43%) and there was still inadequate consultation and Partnership with CSOs(39%).

Access to information

Majority of the respondents (82%) were of the view that that information pertaining to accountability is accessible to the general public. Overall, the citizens were found to be knowledgeable about

Parliament's role in ensuring accountability. This was tested by asking about the citizen respondents about the role of the accountability committee. Indeed some of the members of the Public were aware the specific roles of the Accountability Committees. This was an interesting finding that points to the fact that there is access to information. The media reported that they involved the general public in ensuring accountability through talk shows and in exposing corruption cases. This was probably the single factor promoting the observed level of awareness. It was also observed that Parliament is open to everyone with a Public Gallery and committee proceedings being openly accessible. However, the majority of those attending were from the media. There was limited attendance of members of the public. According to the CSOs, the citizens do not have any involvement in Parliament's work and they do not know the role of the Accountability Committees.

Media involvement and demand for Accountability

On the other hand, Members of Parliament expressed the view that the media is adequately involved in Committee proceedings. It was also a considered view that the media has the capacity to put pressure on Parliament to perform its accountability role. Through advocacy on TV, radio and in the newspapers, the media is a powerful instrument in causing Parliament to perform its roles and keeping the Public informed of the Parliamentary Accountability Committee business. Press briefings at the end of the committee meetings were particularly critical in highlighting accountability issues in the house. However, while some CSOs did not yet think that the media was involved enough, the mere fact that the media houses had free access to committee proceedings and even free attendance was an important milestone in realizing public accountability.

Civil Society Involvement

The MPs also noted the high Civil Society involvement in information sharing, awareness creation and media debates. Despite this, the other respondents considered that there is still public ignorance of the accountability role of Parliament. However, in as much as the CSO involvement was noted, it seemed

to be limited to a few and information sharing was not nation wide but limited to a few elite who have access to papers, TV and can attend the usually organized workshops. Other than that, the majority remained ignorant of the potential they have in holding government to account and ensuring that Parliament plays its role.

The above factors have a moderating effect on the performance of Parliament. The Respondents indicated the poor participation of the members of the public in exerting accountability for use of public resources. The existent media debates do not necessarily result in Parliament effectively performing its role of promoting accountability given that the extent to which citizens influence the role of Parliament through media and civil society also seems to be limited. Overall, it is the view of this study that financial and managerial accountability can improve when the public is able to demand and monitor accountability from public officials through the media and relevant CSO.

4.1.5 Dependent Variable: Accountability of Public Resources for Service Delivery

The responses below were given on the above dependent variable;

In performing its accountability role, Parliament ensures that public resources are efficiently utilized and there is improved service delivery. Below are the responses given on the committees' work on resource use, on achievement of outputs and outcomes, on existing policies and following up to ensure resources have benefited the general public.

TABLE 13 : RESPONSES ON THE DEPENDENT VARIABLE OF ACCOUNTABILITY FOR PUBLIC SERVICE DELIVERY

Question	Agree (%)	Don't know No comment	Disagree (%)
○ The work of this committee has a significant impact on resource use for improved service delivery	89.3	0	10.7%
○ Our committee goes beyond scrutinizing books of	78.6	7.1	14.3%

accounts to ascertain whether outputs have been achieved			
○ The audit reports show outcomes achieved by Public Institutions	75	0	25%
○ This committee follows up to ensure resources used have benefited the people	64.2	0	35.8%
○ The existing policies are effective to ensure accountability	62.5	0	37.1%

From the above responses, the majority of the Parliamentarians were of the view that the Accountability Committees’ work improves resource use and service delivery; that the Accountability Committees ascertain whether outputs have been achieved; that audit reports show outcomes achieved and that committees try to ensure that resources utilized have benefited the people and that the existing policies are effective to ensure accountability.

Accountability on outputs achieved

Majority of the Parliamentarians were of the view that Parliament has gone beyond financial accountability to ascertain achievement of outputs. Similarly, majority of respondents from Oversight Institutions, Local Government respondents and Line Ministries agreed that outputs, impact and outcomes are reported on by the Public Institutions. However, the majority of the respondents from the general public, donors and civil society would not agree that the Committees go beyond desk scrutiny but that they rely on the submitted reports to measure achievement of outputs. A quick perusal in one of the submitted audit reports also showed an emphasis on quantity other than quality thereby limiting effective financial scrutiny. From the way the report was presented, planned spending is not broken down by objective. This makes it difficult for committee members to monitor from planned

spending to actual spending and be able to examine what the reported spending actually achieved. Matching funding given to the public institutions with government's stated priorities and ensuring managerial accountability is also a challenge.

Follow up on outputs and outcomes

While the majority of MPs mentioned that there was follow up on outputs achieved, it was the view of other stakeholders that there is no follow up of the committees to ensure that resources have benefited the people. It was observed that the only follow up in place is done at individual level by the constituency MPs in their constituencies but there is limited follow up at committee level. This was a factor that was earlier attributed to lack of funding for the committees to conduct value for money audits and field visits. It was mentioned that the Committees had just started the practice of conducting value for money audits using the funds from the Financial Management and Accountability Programme (FINMAP).

Existing policies

The majority of the parliamentarians and oversight institutions were of the view that there are policies and laws in place to ensure accountability. These policies and laws that were mentioned were the Penal Laws like the Prevention of Corruption Act and the Penal Code, the Inspectorate of Government Act 2002, the Leadership Code Act 2002, the Access to Information Act 2005 that gives a right to every citizen access to information, the Local Government Act that intends to tackle corruption at the Local Government level and the PPDA Act of 2003 that underlines the functions of the Authority (PPDA) in procurement and disposal among government entities. While improvements were noted in laws, regulations, and institutions, it was observed that these laws were not implemented. Respondents sighted instances like the failure to punish officials linked to graft-related scandals like the Global Fund and GAVI. This compliments Kituo Kya Katiba (2005) report that there was no requirement of the Executive to respond to recommendations made by the committee.

In spite of the above findings, it was noted that the existing policies are adequate but there is a challenge of implementation, there was more concentration of financial accountability that ensuring value for money. It was nevertheless noted that the concern for economy and efficiency of expenditure was increasing.

TABLE 14. THE CORRELATION BETWEEN INDEPENDENT FACTORS AND ACCOUNTABILITY

	Capacity factors	Institutional factors	Accounting institution performance	Citizen Participation	Accountability and Service Delivery
Institutional factors	.469**				
Oversight institution factors	.433**	.554**			
Performance of accounting institutions	.280*	.426**	.631**		
Citizen participation	.364**	.549**	.648**	.685**	
Accountability and service delivery	<u>.375**</u>	<u>.598**</u>	<u>.368**</u>	<u>.374**</u>	<u>.498**</u>

From the above table, a significant positive correlation exists between the independent and dependent variables. Between capacity factors and accountability, there is a positive relationship ($r=.375$). This implies that an increase in capacity factors will increase accountability by 37.5%. The same applies to institutional factors, Oversight, Public institutions and Citizen Participation that have a positive relationship with r of .598 for institutional factors, r of .368 for Oversight institutions, r of .374 for Accounting Institutions and r of .498 for Citizen Participation. This implies that as these factors increase, accountability for public services is also increased by 59.8%, 36.8%, 37.4% and 49.8% respectively.

The Relationship between the Independent Variables and the Dependent Variable.

Regression analysis was used to measure the effect of the independent variables in the dependent variable as shown in the table below.

TABLE 15: MODEL SUMMARY

Model	Unstandardized Coefficients		Standardized coefficients	t	Sig.	R sq	Adjusted R	F	Sig
	B	Std error	Beta						
1(constant)	.158	.421		.375	.709				
Capacity factors	.121	.142	.110	.848	.400				
Institutional factors	.506	.160	.461	3.166	.003				
Oversight institutions	.151	.193	.130	.782	.438	.410	<u>.348</u>	6.660	.000a
Accounting institution Performance	.073	.136	.089	.541	.591				
Citizen participation with media and civil society	.252	.202	.219	1.248	.218				

a. Dependant variable: Accountability and Service Delivery

Interpretation:

The value used is Adjusted R sq 0.348. This is 34% of the variance in accountability and service delivery is attributed to the Capacity factors, Institutional factors, Oversight institutions and Performance of accounting institutions. However, out of them all, institutional factors have a statistically significant prediction for the dependent variable at 0.003. Therefore institutional factors have a significant influence over the dependent variable than the other factors.

Institutional variable has a strong effect on the dependent variable with a coefficient Beta (β) =.461.

Citizen Participation also has a relatively high positive effect on the accountability with a coefficient Beta (β)=.219. However, Capacity, Oversight and accounting institution variables have a weaker effect on the dependent variable with coefficient Beta (β) of =.110, .130 and .089 respectively.

Overall Rating of Performance.

TABLE 16: RATING OF THE PERFORMANCE OF THE ACCOUNTABILITY COMMITTEES

Respondents	Very Good	Good	Fair	Poor	Very Poor	TOTAL
MPS	6	34	13	2		55
Public Institutions		19	8	3		30
Oversight institutions		5	2	2		9
Donors		2	1			3
Media	1	2	2			5
Parliamentary staff		7	3			10
Citizens	1	7	11	1		20
Committee chairpersons	2					2
Total	10	76	40	8		134
Percent	7.4%	56.7%	29.9%	6.0%	0	

Majority of respondents rated the committee performance as good (56.7%) despite the factors that were known to hinder proper functioning of the committees. In spite of this good rating, nearly 36% of the respondents considered the committee performance as unsatisfactory thus contributing to the ongoing debate on rigidities affecting committees' performance. This performance of Parliament would be better when the factors affecting performance are identified and dealt with.

CHAPTER FIVE

SUMMARY, DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

Introduction:

The previous chapter presented the findings of the study from which conclusions were derived in this section. This chapter therefore summarized the study undertaken; presented conclusions and recommendations based on the study findings. The recommendations were proposed as a means of improving the performance of Parliament in performing its accountability role.

5.1: Summary:

5.1.1 Capacity Factors affecting Parliament's performance of its accountability role

The research objective was to analyze the capacity factors that affect Parliament's role in promoting accountability in the use of public resources. Questionnaires, interviews and documentary review were used to gather quantitative and qualitative data. Information was gathered from a wide range of respondents who were perceived to be more knowledgeable and competent to provide adequate information that would answer the research question.

The findings indicated that the functions of the Accountability Committees were well understood by committee members. Although the MPs agreed that they had adequate skills, there was lack of Research capacity and infrastructure as mentioned by 48.2% of the respondents from Parliament. It was also clear that the MPs have high levels of education but seemed to lack audit and value for money skills.

5.1.2. Institutional factors that affect Parliament's role in promoting accountability in the use of public resources

The study analyzed the institutional factors that affect parliament in playing its accountability role and answer this objective, questionnaires, interviews and document reviews were done to gather both

qualitative and quantitative data. The factors analyzed how political parties, the independence of Parliament and the funding of the accountability committees influenced Parliament's performance.

The findings indeed indicated that Parliament's accountability role is affected by institutional factors. This was evidenced by 48.2% response that funding for the committees was not adequate, there was delayed scrutiny of audit reports (55.3%) and non implementation of audit recommendations as mentioned by 61.6%. Although political influence was not seen by MPs as a factor affecting performance, other respondents from civil society, media, citizens indicated this as one of the main factors.

5.1.3 Examine the role of oversight institutions in facilitating Parliament to enforce effective accountability for the use of Public resources.

With the use of questionnaires, interviews and document review, the role of oversight institutions in the performance of Parliament's accountability role was assessed. 58.9% of respondents thought that oversight institutions are not well funded to carry out their tasks and 47% were of the view that reports that are submitted to Parliament were always late. This meant that Parliament's work was also delayed and contributed to the backlog of cases. A good number of respondents, 30% and 35.7% also thought that the oversight institutions did not have the independence and powers respectively. This means that although Government efforts to empower oversight institutions were recognized to be taking effect, there still seemed some level of dependence and control of oversight institutions on the Executive.

5.1.4 The influence of Public Institutions on Parliament's ability to promote accountability in the use of public resources.

This was assessed still using questionnaires, interviews and documentary review. Several factors were seen to be affecting the performance of Parliament were failure to follow guidelines(69.6%), lack of adherence to regulations(69.6%), late submission of reports(75%), failure to implement

recommendations from Parliament's accountability committees 49% and political interference (64%). Basing on this and the oversight factors, the researcher concluded that there was still lack of commitment by the executive to ensure proper resource use and accountability.

5.1.5 Moderating factor of Citizen Participation

Using results from questionnaires and interview guides, the role of citizen participation was seen to hamper accountability. There was general consensus that there was high level of public ignorance of accountability issues (62%) and of the role that the citizens had to play to demand for accountability of resources and ensure proper service delivery. The role of the media and civil society was recognized to have enhanced citizen participation although it was still at a limited scale. This was further affected by the absence of the relevant legislation like the whistle blowers' act to encourage citizens to play an active role

5.2 Discussion of findings

The findings presented are in agreement with literature review. These are discussed objective by objective:

5.2.1. Capacity factors affecting the performance of Parliament's accountability role.

The capacity factors were assessed in terms of the functions, skills, research capacity and an adequate capacity building plan. In view of these factors, it was generally agreed that: the functions of Parliamentarians are clearly stated but the skills in value for money auditing and financial accounting are still inadequate. Although MPS were seen to be having the some level of skills needed to perform their duties, the complex work of ensuring accountability demanded further retooling especially in the ever changing committee membership. In the literature review, it was observed by Short (2005) that MPs' capacity usually does not match the rate at which Parliamentary business becomes more technical. This implies that a good number of them may settle in passive or reactionary positions that have no value or impact to the accountability debate and also face a challenge of handling intricate cases that

may be hidden from plain scrutiny.

In the area of research, this is a key functional requirement needed by MPs to be able to carry out audit investigations, Value for Money audits, among others. This was underlined elsewhere by Short (2005) who stresses the importance of technical expertise and research by MPs in order to live to high expectations raised by the Executive. However the lack of this research infrastructure was having a bearing on the quality and quantity of work done by the accountability committees. This factor was also attributed to the limited funding. The study therefore concluded that the research capacity was not given priority as one of the key elements that can enhance Parliamentary effectiveness.

However, in measuring the coefficient Beta, the capacity factors were seen to have a weaker effect on the performance of Parliament in ensuring accountability for the use of use of Public Resources with coefficient Beta (β) of =.110. This means that the accountability role of Parliament can still be performed well even when Parliament has a weak capacity.

Institutional Factors affecting the performance of Parliament's accountability role.

Institutional factors analysed were the funding, the independence and the political party influence on the performance of Parliament. As already seen in the previous chapter, the main factors of institutional nature were funding, late audit review and the lack of implementation of audit recommendations. In terms of funding, the Capacity Assessment report (2007) also affirmed that the committees did not have the requisite resources (financial and non-financial) to enable them shift the oversight function from desk scrutiny of reports (compliance) to the field to ascertain value for money. In addition to this, much as the Ugandan Parliament was mandated by the 1995 Constitution to approve its own budget, the Ministry of Finance controlled the allocation that goes to Parliament. This usually resulted into Parliament getting less than it required and out of this, the capacity building of the committees and running of committee activities did not take priority. It was also noted that even when oversight institutions were given more funds to fight corruption, the oversight committees of Parliament were not considered (The New Vision, 17th June 2007-Shs 120b more to fight corruption by

Bucharest Tem merman). This observation confirms that a financially constrained Parliament cannot scrutinize the Executive or hold it accountable for its actions.

In terms of independence, this was seen to be constant struggle of Parliament to exhibit its independence from the Executive especially in the multi party political dispensation. The APRM Report (2007) also observed this challenge for Parliament to exert its independence more so in this multi party politics where there seems to be constant fear to compromise party allegiance. Further noted in the literature review, Short (2005) observed that among the three arms of government supposed to provide checks and balances on each other under Parliamentary democracy, the Executive is still more powerful than the other two arms especially in countries with Executive Presidents. This was seen to jeopardize the Accountability Committee work to effectively discharge their oversight responsibility over the executive. The appointment of Ministers from the Executive was also seen by respondents to compromise the independence of Parliament. According to respondents, products of such processes fear to lose their posts and cannot take a stand against public officials caught in corruption or lack of accountability.

In terms of Party Politics, this young multi party Parliament was seen to be facing challenges. The Political Parties have been on several occasions seen to be exerting control through the party MPs who unilaterally take party positions that conflict those of the committees. According to the Parliamentary Accountability Committee Capacity Assessment Report of 2007, party interests more often override interests of the Accountability Committees with party discipline taking precedent over professional content. It is also a truism that the ruling party is reluctant to hold the executive to account and since it commands a large majority. This emerges as a very serious bottleneck to performance and impact of the Accountability Committees.

The Parliamentary Capacity Assessment Report (2007) also identified backlog as the 3rd major factor out of 11 critical bottlenecks of the Committees and it was attributed to limited access to information, lack of funding and a poorly facilitated research unit.

In line with this, the Parliamentary Capacity Assessment Report of 2007 identified lack of a legal or regulatory framework for the Government Assurances Committee (GAC) to effectively perform its functions. Nonetheless, by the time of the study, the GAC was moving a private members bill to compel government to report on assurances and to inform the public on what assurances are. Similarly, a Whistle blowers and witness protection bill was under debate to protect witnesses in corruption cases. Overall, however, implementation of laws is still a bottleneck as identified above.

Given the above and as already explained in chapter 4, the institutional variable has a strong effect on the dependent variable of accountability for public resources. This was explained by the coefficient Beta (β) =.461. There is also a strong relationship between the institutional factors and accountability meaning that addressing institutional challenges like funding, independence minimize multi party politics in accountability issues, among others would greatly improve the performance of Parliament.

5.2.3 Oversight Institutions factors that affect the performance of Parliament's accountability role.

From the findings, funding was one of the key factors that were mentioned to be affecting oversight institution performance. This is further affirmed by Krafchik (2003) that oversight institutions are always under funded and this largely affects their performance. The IGG report (2008) also identified lack of funding as a key bottleneck. Like any other institution, institutions that are inadequately funded can only perform to a certain limit. They have limited staff, there is also high staff turnover and cannot adequately carry out timely investigations.

The findings further indicated that the oversight institutions did not have the adequate independence required because they are part of Government and the institution Heads are selected by the Head of

State for the approval of Parliament. Worst still an institution like Directorate of Ethics and Integrity is under the Office of the President and cannot exercise its full mandate. Efforts to make oversight institutions independent were further seen with the passing of the Auditor General's bill but this independence is yet to be seen.

The above observation is further reinforced by Short (2005), that in many developing countries, the Auditor Generals' reports and respective recommendations are frequently ignored by line ministries and the sector public agencies implicated in the reports. Accordingly, they are not held accountable. If oversight institutions were independent, they would be having enough powers to ensure that their recommendations are not ignored.

In terms of relationship, it is critical that the oversight institutions relate well with Parliament and as Krafchik's (2003) confirms, this is a relationship of mutual independence and there is reliance on each other to ensure effective oversight and implementation of recommendations.

However, it was noted that apart from the Auditor General, the relationship between Accountability Committees and other oversight Institutions like IG, DEI, and PPDA was not mandatory and entrenched in any legislation. There was no systematic approach established to foster a relationship in the fight against corruption. This explains some of the power conflicts especially between the Parliament and the IGG. It was also noted that the recommendations made by the AG were not implemented which implies inadequate follow up by Parliament.

This is also observed in the literature review; by Transparency International, (2006), the IGG report(2008) and the ECA (2004) that the effectiveness and public legitimacy of these institutions was affected by the weak power sharing, under-funding, clashing mandates, lack of resources and the fact that they are urban-based, among other factors.

In terms of laws, some respondents cited the ranking of Uganda's framework in the Global Integrity Report (2007) as one of the best in Africa with a 90 mark out of 100. The rated laws included the Inspectorate of Government Act 2002, the Leadership Code Act 2003, and the Access to Information Act 2005, Public Procurement and Disposal of Public Assets (PPDA) Act 2003 among others. However, in spite of this progress, challenges loom in terms of enforcement of these laws which the Global Integrity Survey (2007) ranked 47 out of 100. Further more, as revealed in the IGG report (2008), although Uganda was a signatory to the UN-Anti Corruption Convention, this had not been customized to the Ugandan Legal System. This and the lack of a Specific Anti-corruption legislation meant that there was inadequate specific legislation and sufficient Sanctions for the oversight institutions to be able to curb and punish corrupt public officials. It is therefore noted that the main issue is not the lack of legislation but the effective application of the laws that are already in place.

Nevertheless, in spite of the fact that the factors above affect the performance of Parliament, there is a weaker effect of the oversight institution factors on the dependent variable with a Coefficient Beta (β) of .130.

5.2.4 Performance of Public institutions and the role of Parliament in promoting accountability.

In public institutions, it was noted that there was a challenge of following guidelines and adhere to regulations hence contravening the essential element of Accountability. Armstrong (2005) further contends that effective accountability involve reporting on usage of resources and the achievement of stated performance objectives. However, the noted complexities in reporting have a serious consequence on Parliamentary scrutiny in that even members with financial of business experience struggle to understand the financial information provided.

Reporting complexities were also observed to be hindering the performance of Parliament and the Public institutions. This was more or less a Global problem and as advocated in the House of Commons Liaison Committee report (2007), removing reporting complexity from government's

financial system is fundamental to improving financial scrutiny and also improving the performance of the public institutions. This issue was also looked at in relation to the terms and times that the Committee Members had served in Parliament and on the respective accountability committees. As noted in Chapter 4, the majority of MPs (67%) were in Parliament for the first time with 2009 as their 3rd year while 69% were serving on the Accountability Committees for the first time. More so, only a few of the MPs has financial and accounting skills needed to do thorough scrutiny. This makes the understanding of the reporting complexities more difficult not only for the Public Institutions but for the MPs too.

However, just like oversight factors, in spite of the fact that accounting institution variable affect the performance of Parliament in promoting accountability, there is a weaker effect on the dependent variable with coefficient Beta (β) .089.

5.2.5 The moderating effect of Citizen Participation

The study findings also indicated that the committees are still concentrating more on financial accountability by looking at the regularity of expenditure and less on managerial accountability to ensure achievement of results. This confirms Paul's (2002) earlier argument that the emphasis seems to be on questioning officials for failure to meet the expenditure targets rather than the failure to meet output or quality standards. It is also a saying that officers have learnt how to provide paper accountability and the results on the ground may be different. As recommended by Day and Klein (1987, financial accountability should be complemented by managerial accountability that assesses outputs and impact of public resources.

As seen above, Citizen Participation influences the role of Parliament in promoting accountability. This was also seen in Chapter 4 where Citizen Participation had a relatively high positive effect on the accountability with a coefficient Beta (β) =.219.

5.3 Conclusions

There are several internal and external factors that are seen to hinder the performance of Parliament as elaborated in the previous chapter. From that analysis, the conclusions below were drawn.

5.3 (a) Internal Factors:

5.3.1. Capacity factors

The capacity factors that were seen to affect the performance of Parliament to promote accountability were the weak research capacity and lack of comprehensive capacity building plan. This resulted into lack of continuous skills building for members of the committees with skills like auditing, Value for Money scrutiny among others. The weak research capacity also affected the performance of Parliament in carrying out investigations and value for money audits. At the time of the research, heavy reliance was still on the auditor General's reports which are also not scrutinized on time.

5.3.2. Institutional factors

It was concluded that the performance of Parliament is mainly affected by the institutional factors given the strong relationship between these factors and accountability. The factors of institutional nature included; increased backlog of audit reports, poor funding of the accountability committees and failure to implement recommendations made by the Accountability Committees. In addition to these, the influence of the multi party politics continuously affected the performance of these committees. This usually came into plan when dealing with high profile cases as seen in the controversial purchase of Temangalo Land by National Social Security Fund(NSSF).

5.3 (B) EXTERNAL FACTORS:

5.3.3 The oversight institution factors

The factors that were seen to be affecting the performance of Parliament were concluded to be; inadequate funding of the oversight institutions, lack of financial and institutional independence; lack of

enabling legislation and poor staffing. This meant that the oversight institutions were not effectively performing their functions to complement the work of parliament.

5.3.4 Accounting institutions

Accounting Institutions also faced challenges that in turn affected the performance of the Accountability Committees. These were; failure of accounting institution factors to adhere to guidelines and financial regulations, late submission of reports, failure to implement recommendations and political interference in implementation of recommendations made by the accountability committees.

5.3.5. Citizen Participation

It was also noted that the above were exacerbated by the limited citizen participation in promoting accountability. As one of the respondents noted, one the factors that have hindered the performance of oversight institutions was the public perception about accountability and corruption. This meant that the poor had little say in shaping institutions or influencing the use of resources. This however needs to change and the initiation of taking Parliament's closer to the people through parliamentary Forums was a welcome effort but this needs to be done on a regular basis. This would ensure that citizens participate and appreciate the role of Parliament.

In spite of the above, the study revealed that the general performance of Parliament in promoting accountability has improved in the last years and that the selected Accountability Committees of PAC, LGAC and COSASE are active. This is shown on the overall rating that was given by respondents as 56.7% in table 6, section 4.1.4. This performance was largely attributed the multi party political dispensation that was reestablished in 2006 providing for opposition members to take on leadership positions especially of chairing the Accountability Committees. This gave opposition an opportunity to play a better watch dog role. However as already seen, several factors are hindering Parliament's

performance which needed to be eliminated in order to give Parliament the much needed credibility in performing its roles.

From the above, it was also concluded that the above stated factors are an indication of lack of strong government commitment to promote accountability and fighting corruption was limited to the institutional set up and did not ensure that the institutions are fully functional. The 2006 Global Corruption report also reported that Uganda was at the brink of failure to curb corruption due to lack of the political will despite the legal framework and the ample opportunity for the media and Civil Society to participate.

It is also concluded that the research questions that were posed were answered namely; How the capacity of Parliamentarians and staff affect their ability to promote accountability for the use of public resources; how institutional factors in the conduct of committee business affect Parliament's ability to promote accountability in the use of public resources; How the performance of oversight institutions influence the ability of Parliament to enforce accountability for the use of public resources and how the performance of Public Institutions influence Parliament's ability to promote accountability in the use of public resources. The impact of citizen participation on the performance of Parliament's role of promoting accountability in the use of public resources was also answered

5.2 RECOMMENDATIONS

In view of the above findings, the study made the following recommendations

Recommendations to address Internal Factors

5.2.1: Capacity recommendations

There is need for capacity building of the members of the Accountability Committees especially in the areas of auditing, financial accounting and investigation skills. Civil servants that serve on the committees should also be given training to efficiently backstop the committees they work with. In the last years of the existence of these structures, these skills have not been given apart from generic

sensitization and learning from the job. There is need for formal introduction to the basic skill requirements for undertaking the tasks.

The capacity assessment report (2007) also recommends further training in value for money and performance-based audits to Committee members. This is because of their increasing interface with value for money issues and the constant change of committee members. This will enable the committees shift the current culture of paper accountability to a holistic view of ensuring that public funds are well utilized for delivery of public services.

It should be a desired objective for the Accountability Committees to hire experts to assist the committees in conducting performance audit, an area where the Parliamentarians still lack skills. The experts would also provide on job training for the Committee members. This would minimize the wastage of time and Committees will be able to conduct value for money audits.

In addition, Party Chief Whips should be in position to identify skills and experience requirements of candidate members of the Accountability Committees. These skills may include audit skills, public management and finance or generally accumulation of experience that would enable the member effectively articulate committee issues. In any case, such knowledge of individual member competences would be critical in establishing future skills requirements.

Additionally, this study recommends that Committees should be better staffed to expand knowledge base. For example, the Research unit of Parliament should be strengthened to facilitate Committees' investigations and offer ground for report synthesis and referencing.

The study further recommends that the Parliament's capacity building plan should be implemented. Alongside this plan periodic trainings should be conducted on a demand driven basis. There should be a systematic capacity needs assessment and monitoring of performance of Committee members to

identify the capacity gaps. The Parliamentary Development Coordination Office (PDCO) in consultation with the committee members would be central to this objective.

Given the backlog and untimely scrutiny of audit reports, there is a need to revise the processes of Parliamentary scrutiny of government finances.

5.2.2 Institutional recommendations

To address institutional bottlenecks, the study recommended the following.

Increase of funding for Parliament especially for accountability work. The above recommendations cannot be implemented without adequate funding. Funding gaps were observed in nearly all areas of capacity development. Parliament should also use its position of approving own budget to increase the funding of Accountability Committees to particularly enable them hire experts to address the Capacity gaps and enable the Committees to clear the backlog. The PDCO can use its position to mobilize this funding through courting donors to support the Accountability Committees of Parliament.

Backlog clearance should be given priority and this should go beyond the few influential cases like the CHOGM probe, NSSF probe, and a few others. Accountability Committees should consider putting in extra efforts by working beyond the mandatory time and overtime and during recess to clear backlog. This would enable the committees catch up and review reports on time. A strict timeframe for clearing backlog can be outlined and adhered to.

Emphasis needs to be drawn to Value For Money audits and this can be given a special budget. Ensuring that outputs are achieved on funds spent is central to the success of the Committee activities. In this regard, Public hearings could be organized to bring Parliament closer to the people and enhance public participation. The accountability committees should also be supported to carry out field audits and on the spot assessments of Parliament approved expenditure

The study further recommends that government's financial reporting to Parliament should have in addition to audit information, the same information that can enable Parliament monitor performance. The information provided should provide an overall overview of planned expenditure, planned objectives and what was achieved. Information does not have to be in figures and numbers only but use of graphs, simple English and importantly, provided in good time. This would enable assessment of the quality that is often ignored. Provision of improved financial information combined with increased scrutiny will in the long run raise the quality of financial management and accounting of public resources.

It was further suggested that Members of Parliament acquire experiences of Accountability Committees in other countries to share in their best practices on how to handle accountability issues. Particularly in this regard, exposures are further needed in managing multi party Parliaments. This would address the issue of political patronage and bias that has been characterized the work of these Committees.

The study recommends that Accountability Committees should have higher membership from the opposition. In addition, the research supports the proposal in the 2007 Capacity Assessment report of Parliament to have inter-party dialogues and debates that are open to the public to assist in promoting the culture of tolerance that is still missing. Such dialogues can be adopted as a safeguard against short sighted party inclinations.

The study also recommends that the Government Assurance Bill should be enacted by Parliament. This will enable Parliament follow up government to implement the assurances made on the floor of Parliament especially assurances concerning accountability.

Recommendations for External Factors

5.2.3 Recommendations on the Performance of Oversight institutions

It is observed that there is need to harmonize the framework for Parliament's engagement with the Oversight Institutions such as IGG, AG and PPDA. These institutions were considered to be facing

challenges affecting the performance of their roles. The study recommends further strengthening of oversight Institutions especially empowering them with resources and sufficient clout to operate independently.

Parliament should also implement the recently passed Audit General's bill to ensure that the OAG has the administrative, operational and financial independence it requires to fully operate. Accordingly, this study recommends an institution like DEI should be independently instituted and cease to be part of Office of the President but be independently instituted. It is proposed that the Heads of the oversight institutions like IG and OAG, DEI be selected by Parliament other than the Executive. Parliament should also use its position to lobby for operational and financial independence of these oversight institutions to ensure that they are not subject to direct or indirect control and influence of the Executive.

The above and the establishment of the Special Anti Corruption Court would complement the work of the oversight institutions and further enhance and improve Parliament's effectiveness in promoting accountability.

5.2.4 Recommendations for Accounting Institutions

The study recommends that Parliament should exercise its powers to penalize institutions that have not provided adequate accountability or implemented recommendations. For example Parliament can refuse to approve budgetary allocations of those Public Institutions that have not accounted properly and/or implemented recommendations.

On complexity of reporting, government needs to simplify its reporting especially to Parliament but ensure that there is clarity, comprehensiveness and accuracy of information given in the reports. This will make it possible for accountability committees to scrutinize government finances more effectively to know how public resources have been spent and thus improving managerial efficiency and accountability.

5.2.5 Recommendation for Public Participation

The study recommends that Parliament expedite the passing of the Whistle Blowers and Witness protection Bill in order to have a facilitating disclosure in public interest. The bill would play an active role in the fight against corruption. However, enforcement is critical in this regard as Uganda continues to face challenges of enforcing enacted laws.

The study further recommends that public feedback mechanisms be enhanced. More information regarding Parliamentary scrutiny should be provided to the public for example a record of actions of legislators and the proceedings in the Committees should be availed to the public through the media and civil society. The management letters that Auditor General provides to the public institutions should be published to enable monitoring of audit recommendations given. This would eliminate ignorance on issues of accountability and improve transparency of the legislature.

The study recommends that there should be a separate assessment of performance of Parliament on accountability issues by an independent expert. This would improve their performance and increase public participation in monitoring national programs.

The study also recommends adoption of a systematic way of citizen participation using Paul's (2004) model of Citizen Report Cards to seek client feedback on public services. In this way, the citizens will help Parliament to monitor public projects, expenditures and over-all performance. This information can be used by Parliament when performing their accountability role in scrutinizing audit reports backed by information from the citizens in order to link expenditures to outputs.

If the above-mentioned recommendations are implemented, Uganda will have moved a step further to ensuring accountability and eliminating corruption. This will ensure better utilization of public resources to deliver better public services like education and health care.

5.3 AREAS FOR FURTHER RESEARCH

This study has concentrated on three Accountability Committees of Parliament, namely; PAC, LGAC and COSASE due to their common roles. The Researcher has not studied the fourth Accountability Committee of the GAC. The researcher recommends that more investigations be done to assess the performance of the GAC which is uniquely placed to ensure implementation of government assurances and promises. The performance of members should also be measured.

On the other hand, there is need for a deeper assessment of performance and linkage of the other committees of Parliament which complement the work of the Accountability Committees assessed by this study.

Deeper analysis on the role of citizen participation in promoting accountability is also needed especially now that the whistle blowers' bill is in the offing.

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APPENDICES
APPENDIX 1

Appendix A
Sample size (s) required for the given population sizes (N)

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	256	3000	341
20	19	120	92	300	169	900	269	3500	346
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	354
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	191	1200	291	6000	361
45	40	170	118	400	196	1300	297	7000	364
50	44	180	123	420	201	1400	302	8000	367
55	48	190	127	440	205	1500	306	9000	368
60	52	200	132	460	210	1600	310	10000	370
65	56	210	136	480	214	1700	313	15000	375
70	59	220	140	500	217	1800	317	20000	377
75	63	230	144	550	226	1900	320	30000	379
80	66	240	148	600	234	2000	322	40000	380
85	70	250	152	650	242	2200	327	50000	381
90	73	260	155	700	248	2400	331	75000	382
95	76	270	159	750	254	2600	335	100000	384

Note : From R. V. Krejcie and D. W. Morgan(1970), Determining sample size for research activities, Educational and psychological measurement, 30, 608, Sage Publications.

QUESTIONNAIRE FOR ACCOUNTABILITY COMMITTEE MEMBERS

Dear Honorable member,

My name is Harriet Karusigarira, a student at Uganda Management Institute. I am conducting a research in partial fulfillment of a Masters degree in Public Administration about the factors **that affect the promotion of Accountability for public service delivery: A case of Parliament.**

Due to your unique experience and position, you have been selected as a respondent. You are therefore requested to respond to the questions below. The information you will provide will be handled with utmost confidentiality and will be used for only academic purposes.

Thank you in advance for your responses.

SECTION A: SOCIO-ECONOMIC BACKGROUND

Please circle the appropriate response for questions 1 to 9.

1. Sex of respondent:
 - 1) Male
 - 2) Female
2. Highest level of education
 - 1) PHD and above
 - 2) Masters Degree
 - 3) Bachelors' Degree
 - 4) Diploma
 - 5) UACE or equivalent
3. What is your age category?
 - 1) Below 25
 - 2) 26-35
 - 3) 36-45
 - 4) 46 and above
4. What party do you belong to?
 - 1) UPC
 - 2) DP
 - 3) FDC
 - 4) NRM (O)
 - 5) CP
 - 6) Independent
 - 7)

Other(.....)

5. The current term is my _____ term in Parliament
 - 1) First term
 - 2) Second
 - 3) Third
 - 4) Fourth
 - 5) Fifth
 - 6) Other
6. Which Committee do you serve on?
7. How many times have you served on this committee?
 - 1) Once
 - 2) Twice
 - 3) Thrice
 - 4) Four times and above
8. In what position are you currently serving on this committee:
 - 1) Member
 - 2) Chairperson
 - 3) Vice Chairperson
 - 4) Other(specify)

SECTION B: IV FACTORS THAT AFFECT ACCOUNTABILITY

The statements below have been ranked on a scale of 1 to 5 ranging from 1-Strongly Agree (SA), 2- Agree (A)

(A), 3-No Comment(NC)/Do not Know(DK),4- Disagree (D), 5-Strongly Disagree(SD). Please use the scale given below to indicate the opinion you agree with against each of the statements

SCALE	1	2	3	4	5
	SA	A	NC/ DK	D	SD
CAPACITY FACTORS					
The functions of the accountability committees are clearly stated					
9. Accountability committee members have adequate skills to scrutinize Audit reports submitted to the committee					
10. Adequate human resource is provided to assist these committee members to accomplish their tasks					
11. The accountability committees have adequate research infrastructure to perform their functions					
12. The capacity development plan of parliament is shared with members					
13. The capacity development plan of parliament caters for the capacity needs that the Accountability committee members may have.					
14. There is total commitment of members to promoting accountability					
15. Relevant training has been provided to accountability committee members to enhance their skills					
ii) INSTITUTIONAL FACTORS					
16. The accountability committee reporting mechanism does not affect its work					
17. The accountability committees are well funded to carry out their functions					
18. This accountability committees are independent to carry out their functions					
19. Accountability committees' work is not influenced by party politics					
20. There is timely review and scrutiny of accountability reports submitted					
21. The accountability committees submit reports to committee of the whole house in time					

22. There is adequate follow up to ensure implementation of recommendations made by these committees					
23. Government is committed to zero tolerance to corruption					
24. Government fulfils the promises it makes to implement committees' recommendations					
25. Accountability committee members are provided with adequate office space to do their work					
26. The executive influences implementation of the recommendations made by the accountability committees					
27. There is clear separation of powers of parliament from the executive					
28. Feedback on the findings of the accountability committees is always given on time					
iii) OVERSIGHT INSTITUTIONS (e.g. Auditor General (AG) and Inspectorate of Government (IG),CID)					
29. The accountability committees cooperate with the oversight institutions it works with.					
30. The oversight institutions always submit reports on time					
31. The Auditor General's (AG) office is well facilitated to carry out its functions					
32. The office of the IG has adequate facilitation to perform its functions					
33. The oversight institutions' performance is adequate to facilitate the work of committees					
34. Poor performance of oversight institutions affects accountability committee s' performance.					
35. In my opinion, the oversight institutions are independent to carry out their functions					
iii) PERFORMANCE OF ACCOUNTING INSTITUTIONS (Institutions that provide accountability to Parliament i.e. Ministries, Local Government, Public enterprises, etc)					
36. There are always issues of poor accountability in the audit reports submitted by accounting institution(s).					
37. Accounting institutions adhere to accounting guidelines most of the times					

38. The performance of accounting institutions affects the performance of the accountability committees					
39. Accounting institutions always submit their reports on time					
40. Accounting institutions implement recommendations made by these committees					
41. There is no political interference in the performance of accounting institution(s)					
42. Accounting institutions go beyond providing expenditures to specify outputs achieved.					
CITIZEN PARTICIPATION (MODERATING VARIABLE)					
43. Information concerning the work of the accountability committees is accessible to the public					
44. The public is empowered to demand for accountability					
45. In my opinion, there is public ignorance about accountability					
46. The public is involved in monitoring accountability for public service delivery					
47. The accountability committees take consideration of the public interests in performing their activities					
48. The accountability committees involve Civil Society in performing its functions					
49. The media has been adequately involved in the activities of the accountability committees					
SECTION C ACCOUNTABILITY					
50. The work of the accountability committees has improved on public service delivery					
51. Accountability committees go beyond scrutinizing books of accounts to see whether outputs have been achieved.					
52. The audit reports provided clearly show total outcomes achieved from funds utilized by accounting institutions?					

53. Accountability committees follow up to ensure resources utilized have had an impact on the beneficiaries					
54. More work needs to be done by the accountability committees to ensure accountability					
55. It is easy to link expenditures given to delivery of public services					

56. How would you rate the performance of the accountability committees?

a) Very good b) good c) fair d) poor e) Very poor

57. What do you think are the factors that have affected the performance of accountability committees in enforcing accountability?

58. What can be done to improve Accountability Committees' role of ensuring accountability?

THANK YOU!

7. Do you work with Accountability committees of parliament?

If yes, how?

8. Do you submit annual reports to parliament on time? a) Yes b) No

8b. If response above is b) please state reasons why

9. Are the reports submitted to parliament precise on the outputs and outcomes pertaining to resources used? a) Yes b) No

10. Is there follow up on your part to ensure that the recommendations made by accountability committees are implemented?

a) Yes b) No c) Not always d) Never

11. Do accounting institutions provide adequate accountability?

11b). If not, why?

12. What is the major source of funding?

13. Does this institution get adequate funding from government to perform its functions?

14. Is this institution independent enough to adequately perform its functions? a) Yes b) no

15. Are their factors that you think have hindered your work?

Name them.

16. Do you think these factors mentioned above affect the performance of parliament in promoting accountability?

How?.....

17. In your opinion, do you think parliament has performed its accountability role adequately?

1) Yes 2) No

18. How do you rate the performance of the accountability committees?

1) Very good, 2) Good, 3) Fair 4) Poor 5) Very Poor

19. 5b) If response above is 4 or 5, what do you think are the factors that affect the performance of parliament in promoting accountability?

20. What recommendations do you give to improve the performance of parliament in promoting accountability?

- 8b) If response above is **No**, state the reasons why accountability is not provided on time?
9. In your opinion, do Ministries report on outputs achieved in the delivery of public services? 1) Yes 2) No
- 9b). If No, state reasons.....
10. Do you think the funds utilized by Ministries to provide public services have had any impact on the beneficiaries?
- i. Yes 2No)
11. Is this impact also reported on to parliament when giving accountability of resources utilized.
- i. Yes 2No)
12. Several reports by the Auditor General, IGG have documented accountability issues in several institutions. What do you think are the factors that have hindered the provision of accountability by most accounting institutions?
13. Do you think these factors mentioned above affect the performance of parliament in promoting accountability? a) Yes b) No
- 12b) If yes, How?.....
14. Do you think Ministries in general follow up on recommendations made by parliament?.If No, why do you think some local governments do not implement recommendations?
15. Do you think Ministries have the capacity to provide the adequate reports on accountability of funds received?
16. The anti corruption strategy is also aimed at ensuring active public participation against corruption. What is your opinion on the public participation?
17. How do you rate the performance of the accountability committees in ensuring accountability?
- a) Very good, 2) Good, 3) Fair 4) Poor 5) Very Poor
18. If response above is 4 or 5, what do you think are the factors that affect the performance of these committees in promoting accountability?
19. What can Ministries do to facilitate Parliaments role of ensuring accountability?

THANK YOU!

1)Yes 2) No

10. Has this Plan adequately addressed the capacity gaps of parliament?

1)Yes 2) No

10b) If Answer above is **No**, please state reasons why it has not been adequate?

11. What institutional mechanisms are in place to facilitate parliament perform its accountability function?

12. Are all Audit reports that are tabled to the scrutinized on time?

1)Yes 2) No

12b). If Answer above is **No**, please state reasons for this

13. If audit reposts are not scrutinized on time, how are the backlogs handled?

14. Do you think the committees go beyond ensuring paper accountability to scrutinize whether outputs have been achieved?

1)Yes 2) No 3) Sometimes but not always

14b) If response to 14 above is **2 or 3**, please state reasons for this

15. Do you think that parliament is independent to perform its functions?

1) Yes 2) No

16. Is the institution of parliament adequately funded to perform its functions?

1) Yes 2) No

16b) If response above is **No**, how does this affect the performance of the accountability committees?

17. What is the source of funding for parliament? *tick appropriate sources*

1) Government 2) Donors 3) Other (*Specify*).....

18. Do you think that the institutions that parliament works with are independent?

1) Yes 2) No

19. Do you think this parliament has performed better than the previous committees in ensuring accountability

i. Justify response

20. How do you rate the performance of the accountability committees in the multi party setting?

1) Very Good 2) Good 3) Fair 4) Poor 5) Very Poor

21. What do you think are the factors that affect the performance of parliament in promoting accountability?

Very good	Good	Fair	Bad	Very bad
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14. Are there factors affecting the performance of oversight institutions that may affect your committee's performance? a) Yes b) No

14b). If Yes, what are these factors?

15. Committee recommendations made always implemented?

Strongly agree	Agree	No comment	Disagree	Strongly disagree
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16. What follow up mechanism to ensure implementation of committee recommendations?

17. Does this committee's work go beyond ensuring financial accountability to see whether outputs and impact on resources utilized has been achieved? 1) Yes 2)No **Please justify response**

18. Is there collaboration with civil society and Media in this committee's work?

a) Yes b) No

18b) How does this committee involve the media and CSO's in its work?

19. Is there public involvement in the work of this committee? a) Yes b) No

18b) If response above is **NO**, what hinders the involvement of the public?

20. How do you rate the performance of this committee so far? **Please tick answer**

Very good	Good	Fair	Bad	Very bad
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21. What factors do you think have hindered the performance of this committee in promoting accountability?

- i. Yes 2No)
10. Is this impact also reported on to parliament when giving accountability of resources utilized.
1)Yes 2No)
11. Several reports by the Auditor General, IGG have documented accountability issues in several institutions. What do you think are the factors that have hindered the provision of accountability by most accounting institutions?
12. Do you think these factors mentioned above affect the performance of parliament in promoting accountability? a) Yes b) No
- 12b) If yes, How?.....
13. Do you think Local Governments in general follow up on recommendations made by parliament?.....If No, why do you think some local governments do not implement recommendations?
14. Do you think local governments have the capacity to provide the adequate reports on accountability of funds received?
15. The anti corruption strategy is also aimed at ensuring active public participation against corruption. What is your opinion on the public participation?
16. How do you rate the performance of the accountability committees?
a) Very good, 2) Good, 3) Fair 4) Poor 5) Very Poor
17. If response above is 4 or 5, what do you think are the factors that affect the performance of parliament in promoting accountability?
18. What can local governments do to facilitate Parliaments role of ensuring accountability?

THANK YOU!

