

## Oversight Role of Rule of Parliament and the Management of Public Finances in Uganda: A Financial Approach

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### Abstract

*The oversight role of Parliament has been variously described as, for example, Chameleon-like, as ever expanding and as an iconic concept. The oversight role of Parliament is a contested but fundamental concept in the structure of managing public finances in a nation. This article attempts to analyse the oversight role of Parliament and the management of Public finances in Uganda. Mixed methodological approaches are used and the analysis highlights key issues as far as the oversight role of Parliament in the management of public finances is concerned. Specifically, it provides contextual insight into the practical institutional obstacles that Parliament as an oversight institution is facing. It is evident that the weaknesses in the structural and institutional framework exacerbate the magnitude of the challenges facing the oversight role of Parliament.*

**Key words:** Oversight Role of Parliament, Management of Public Finances, Office of Auditor General, Inspector General of Government, Public Accounts Committee

### Introduction

This study assessed the influence of the oversight role of Parliament on the management of public finances in Uganda. Public financial management underlies all government activities (Basheka, 2012, p.45). Uganda has been implementing public financial management reforms since the beginning of the 1990s and while recent assignments show impressive improvements in many areas (Kivumbi, 2013, p.23), there are still many challenges, particularly with regard to the effectiveness and efficiency of government spending and the quality of services delivered using government funds (Ministry of Finance, Planning and Economic Development, 2011, p.34). In an attempt to address those challenges, the government launched a new public financial management (PFM) strategy (Uganda PFM Reform Strategy 2011/2012-2016/2017).

Among other things, the strategy aims to implement financial reforms in Uganda like improving the participation of citizens and civil society groups in the management of finances in order to: guarantee full compliance with existent laws (Muzaale, 2014, p. 43), ensure that public officials who divert public funds are sanctioned (Okello, 2013, p.40). Institutions like the Office of the Auditor General and the Inspector General of Government have tried to ensure they work hand in hand with the general public and civil society organizations for effective public financial management (Muzaale, 2014, p.49). However, the government has not supported the various partners to refine and streamline public finance management reforms and systems so as to make them robust and watertight. More so, the reforms are aimed at improving predictability in the release of funds to end-users, increase the participation of citizens and civil society groups (Ochieng, 2016, p.56), particularly in determining how the funds should be spent, improve procurement planning and management, ensure timely follow-up on all audits and inspection findings (Kivumbi, 2013, p.34); improve record-keeping in

public administration bodies and increase awareness of the PFM legal framework (Ministry of Finance, Planning and Economic Development, 2011).

Despite the reforms, Kivumbi (2013, p.76) maintains that managing public funds in Uganda is full of lacunas. Today in the public sector entities, there are gross breaches of financial regulations, misappropriations, improper use of government assets, missing vouchers, large-scale diversion of funds, reconciled and irreconcilable accounting figures over long periods of time, inflated payrolls, extensive failure to collect revenue and debts, and important financial decisions taken with little regard for the effects (OAG Reports, 2011/2012, 2013/2014, 2015/2016).

Corruption in Uganda is widespread and seen as one of the greatest obstacles to the country's economic development (Muzaale, 2014, p.14). Low transparency and accountability, and widespread corruption threatens both access to and quality of public services (Kivumbi, 2013, p.81). Corruption is seen by citizens as a severe and growing problem, while the political will to address it seems to be lacking, posing a real challenge for the implementation of the proposed and necessary reforms (Kasozi, 2010, p.76).

Procurement in Uganda is one of the government sectors most vulnerable to corruption (Basheka, Oluka and Tumutegyereize, 2012, p.14). The large amounts of funds spent through procurement and the high levels of discretion and bureaucracy often involved in such processes provide incentives and opportunities for rent-seeking behaviours (Kivumbi, 2005, p.58). Despite recent reforms like regular audits of public institutions and putting more emphasis on procurement planning and management, public procurement remains a complex and vulnerable area for corruption in Uganda (Inspectorate of Government, 2011; Sabiti, Muhumuza and Basheka, 2011, p.15).

Notwithstanding the rules in place, findings from value-for-money audits conducted by the Auditor General have shown that procurement processes in Uganda have many flaws (Kasozi, 2010, p.33). For instance, the audits reveal that in many cases there is lack of adequate needs assessment and widespread waste of funds (Tezra, 2012, p.78); that procurement is often carried out outside of pre-established procurement plans; that contracts are signed without a confirmation of availability of funds; and that bidding process are often manipulated to limit the number of bidders (Inspectorate of Government, 2011, p.45). Another common corruption scheme in the procurement sector involves the deliberate delay in planning by public officials to justify emergency processes, which are often carried out with limited or no competition (Magezi, 2016:15). These irregularities are quite common in public entities and this fact, together with weak legal structures, among others, has meant enormous challenges to the Office of the Auditor General that examines the public sector accounts (Kivumbi, 2013:67). Consequently massive public funds are misappropriated resulting in low level of social services rendered to the people (Mugambwa, 2014, p.23). Cases of fund misappropriation have been reported by the Public Accounts Committee (Kivumbi, 2013, p.13). According to the Parliamentary Public Accounts Committee Report (2015:42), government lost trillions of shillings through embezzlement. The Public Accounts Committee (PAC) is a committee of selected members of Parliament constituted by the Parliament of Uganda, for the auditing of the revenue and the expenditure of the Government of Uganda (PAC, 2015). The PAC is constituted every 5 years with a strength of not more than 30 members (Okello, 2012, p.34).

The Chairperson is always a member of the opposition. Its chief function is to examine the audit report of the Comptroller and Auditor General (CAG) after it is laid in the Parliament (PAC, 2015). Several other cases involving financial malpractices in the public sector have been reported in the press (World Bank Report, 2010). The cases of financial malpractices have rotated mainly around the embezzlement and misappropriation of funds (World Bank Report, 2009). Though these may not be conclusive, they however give an indication of the extent to which public finances in Uganda are mismanaged. The Audit institutions have left some cases of funds misappropriation unreported and the culprits have not been brought to book (World Bank Report, 2012). Even in cases where funds were spent and not accounted for, the reports meant to expose such inefficiencies delay to come out or to be examined by the concerned Audit structure (World Bank Report, 2011).

## **Conceptual Review**

The oversight role of Parliament refers to the legislative duty of monitoring how finances are planned for, spent and accounted for by public entities (Killick, 2013, p.78). The institutions playing the oversight role as far as the management of public finances is concerned are Parliament of Uganda with its organ the Public Accounts Committee, the Inspectorate of Government, the Police, Judiciary and the Office of the Auditor General. Management of Public Finance refers to the collection of sufficient resources from the economy in an appropriate manner along with allocating and using these resources efficiently and effectively to constitute good financial management (Kivumbi, 2010, p.70 & Okello, 2012, p.29). Public Financial Management covers the processes and institutional arrangements (stakeholder roles and responsibilities) involved in the planning, budgeting, management and reporting of public sector resources, both financial and non-financial (Public Expenditure and Financial Management Handbook, 2012, p.19). For purposes of this study, management of public finances was measured in terms of budget formulation, budget execution, accountability and reporting.

## **Methodology**

A cross-sectional survey research design was adopted because it provides a systematic description that is factual and accurate, as stated by Amin (2005, p.56). The study also applied quantitative and qualitative approaches. A sample of 140 respondents was drawn from a population of 178 who included 30 Members of the Public Accounts Committee of Parliament, 10 Officials from the Auditor General's Office, 10 Officials from the Inspectorate of Government, 20 Officials from Civil Society Organizations and 108 Members of the Public (Opinion leaders). Quantitative data was generated from the surveys. An interview guide was developed, piloted, refined and updated throughout the course of the empirical work as part of the deductive process. Interviews were conducted in the style of a guided conversation. The majority of interviews were carried out face-to-face; however, many were also carried out by telephone, largely depending on the choice of busy respondents who were more prepared to find time for telephone interviews in their schedule. Data was analyzed using the Statistical Package for Social Sciences (SPSS) method. The researchers applied the regression analysis to test the degree of relationship between the study variables. Qualitative data was analyzed using both thematic analysis and content analysis.

## Empirical Findings

Findings revealed that Parliament does not examine the reports sent by the various public entities on time. Interview findings revealed that Parliament has not examined reports on time, given the irregularity of the PAC meetings and the frequency of recesses that are spread across the year. A closer analysis of Muzaale's (2014, p.56) study notes that the Public Accounts Committee has not examined the audit reports on time. A respondent in support noted, "cases of deliberate witch-hunt and bribery groping the committee and infighting within the committee with some members has slowed down the process of examining the reports on time. In doing so, the Public Accounts Committee has missed the target. Some members of PAC have also been linked to corruption, with reports indicating that they are bribed, a factor which explains delay". The audit reports for the financial year (2015/2016) have been published but not yet examined by PAC, thus causing a backlog in the audit function. As Kivumbi (2013, p.45) notes, the existing audit structure delays the bottom-up communication, taking up to three years from the time an audit report is submitted, discussed and action taken by PAC. The chairperson PAC noted, "*the existing backlog in Parliament is due to the commitments PAC has and yet the number of sittings of the committee are few. This has affected the operations of PAC towards preventing the mismanagement of funds*".

The audit process, including the role of committees in reviewing audit reports, is bestowed on Parliament as Olupot (2016, p. 34) concluded. Similarly, it was observed that Parliament emphasizes effective follow-up procedures to ensure that audit recommendations are implemented. This means that procedure is followed to ensure that audit recommendations are implemented. Okalany (2015, p. 45) pointed out that PAC has not effectively exercised her oversight function due to a number of reasons. Okalany (2015, p.56) noted that poor committee members' qualification and experience also negatively affects the performance of PAC since some members lack the skills to read, understand and interpret the audit and financial documents presented before PAC. This problem stems from failure to constitute the committee members basing on good qualifications. Ochieng (2016, p.67) pointed out that PAC members' appointment should be based on professional competence and cognate. PAC is yet to launch a system of familiarizing the members with the audit scope, approach and methods through workshops

Mugambwa (2014, p. 45) noted that PAC and Civil Society put external pressure on a government to be more transparent and accountable where there is no internal commitment to the reform. Study findings revealed that the 10<sup>th</sup> Parliament has not effectively maintained oversight of the government's finances through the Public Accounts Committee as many had expected at the beginning of President Museveni's 5<sup>th</sup> term that is to expire in 2021, which he personally labelled, "*Kisanja Hakuna Machezo*" interpreted as "a term where there is no mercy for thieves who steal public money".

The legislative outline shows that Uganda has sufficient legislative framework binding its government to adhere to good audit and financial management principles. Although Kakuba (2013, p.56) noted that Parliament emphasizes effective follow-up procedures to ensure that audit recommendations are implemented, gaps are evident. The 1995 Uganda Constitution provides the Auditor-General with powers to audit the accounts of or appoint

auditors for government statutory corporations, commissions, authorities, agencies and other bodies established by an Act of the National Assembly, The Office of the Auditor General has manpower challenges given that the staff are few and those in the system are overworked and therefore cannot Audit the over 800 public entities within a year. This worsens when the few reports generated are sent to PAC and not examined on time. In support, Kivumbi (2013, p.55) noted that a particular challenge to the oversight role, as outlined in previous sections of this article, is the reality to have schedules for various sessions even when Parliament is in recess to examine OAG reports. Ochieng (2016, p.11) pointed out that although the Auditor-General cannot directly appoint auditors for statutory corporations, he is expected to provide such corporations with a list of qualified auditors from which the bodies are expected to appoint their external auditors. Muzaale (2013, p. 45) suggests that in view of the alleged cases of malpractices in some of these state corporations, it is time for the Auditor-General to take full control of the audit of these corporations or be allowed to appoint the auditors that will be 100% permanent and functional in these institutions.

In relation to the work of Parliament, Kakuba (2012 p. 31) noted that the oversight role remains a shadow, hence the need to clearly streamline it awaits. Although the Parliament of Uganda is divided into committees and specialised oversight committees for the supervision of independent public bodies, the roles of these committees in relation to scrutinizing government entities' duties, the appropriations of government departments and agencies and other bills should be strengthened and supported. This creates what Kivumbi (2012, p.78) describes as 'shadow oversight roles". Indeed, the oversight role remains a challenge, which could be attributed to the delays by Parliament to examine the documents forwarded to it by the public financial management institutions like OAG.

Three respondents cited laxity by Parliament in acting on the audit recommendations by the Office of the Auditor General. The PAC has not been quite active in its role given that PAC lacks the mandate to initiate independent investigations and this leaves the PAC dependent on the State (Tendo, 2016, p.87). As Muzaale (2014, p. 23) noted, a case in point was where Parliament failed to act when the Pension scam case was hitting a dead end after police and the judiciary failed it in its initial stages in 2013. The Pension scam is where top Ministry of Public Service Officials were implicated in embezzling over 150 billion shillings meant to pay pensioners. The authors of this article also support the observations by Muzaale (2014, p. 23) that Parliament has been dormant at times, hence failing to act positively on the key notecases identified. Further, the respondents (representing 60% of the total interviewed) revealed that Parliament has the obligation to support the various audit institutions. Although the challenge remains that PAC has no powers to investigate and prosecute the victims. Even the institutions like Director of Public Prosecution and Inspectorate of Government with statutory powers to prosecute have not been able to prosecute in some cases citing political interference.

Magezi (2016, p.58) notes that IGG needs to have more powers to prosecute the big fish without any interference. This is the very reason why the former IGG, Justice Faith Mwendha (as she then was), failed to prosecute the victims in the Temangalo corruption scandal where the National Social Security Fund lost billions of shillings. Survey findings revealed that political influence peddling in many government matters has frustrated the fight against public fund mismanagement. One member of PAC revealed that there is a plan in the 10<sup>th</sup> Parliament

to create a committee that will directly support the audit function structures in Uganda. On this question, Kakumba (2016, p.87) points out that if at all the many committees existing in Parliament, including PAC, are failing to perform, then what unique role will the audit function structure committee perform?

Findings revealed that mechanisms exist for committees to obtain information from the Executive to exercise Parliament's oversight function. On the contrary, the Parliamentary Service Commission (2014) states the mechanisms for Oversight Committees to obtain information from the Executive are not clear and elaborate. The Oversight Committees do not have adequate powers to request and receive response on actions taken by the Executive on recommendations but sometimes receive reports from the Executive on actions taken based on the Executive's discretion (Hans, 2014, p.67). Okalany (2015, p.34) highlighted that the Executive should respect the recommendations of Parliament. Kivumbi (2013, p.13) argues that the powers of Parliament are derived from the Rules of Procedure, the Constitution, the Budget Act and the Access to Information Act. While there is agreement on this, in Okalany (2015), the members of PAC interviewed argued that there is need to streamline the existing laws so that they are in line with the mandate of Parliament and for the amendments of the laws to strengthen these powers. This indicates that there is need for mechanisms that will help in following up on the recommendations of committees. Seabright (2006, p.42) noted that parliaments are about oversight, even if they have other functions, the oversight starts with the Public Accounts Committee. The primary role of Parliament is to examine whether monies are spent according the wishes of Parliament and to control reports on taxation and revenues. This is an ex-post scrutiny function. Parliamentary engagement with the budget normally has several stages (Naluwairo, 2013, p.23). First, Parliament votes public monies, then it monitors budget execution. Finally, Parliament has to consider whether budget implementation complied with its wishes.

Parliament scrutinizes the value for money, the economy, efficiency and effectiveness of public spending and generally holds the government and its civil servants to account for the delivery of public services and financial resources (Schiavo-Campo and Tommasi, 2009, p.56). As delivery models for public services have changed, so the reach of the Committee, in following the taxpayer's pound, has spread beyond government departments to also examine public bodies and private companies providing public services (RuthRock, 2007, p.34). On the contrary, the researchers are appalled that the PAC has been reduced to a toothless watchdog. They aver that the fault lies at the door of the government. The authors fret that the politician in power and the acquiescent bureaucrat have together developed a vested interest for secrecy, shying away from accountability to Parliament and the people. Despite issuing damning indictment for thieves of state funds this has not been possible, many go free because they are well placed in the political circles. A respondent in support noted, *"I am surprised that the present Public Accounts Committee has appeared to be impotent in discharging the responsibilities of the nation and there ought to be no excuses for that, why should the corrupt appear before PAC and after left free?"* This explains why the PAC Reports remain on the shelves year in and year out. As Robinson and Peter-Stella (2013 p.34) noted, governments have perfected the art of treating Parliamentary committees as sinecures and their reports as documents to be consigned to the dust-gathering morgue of secretarial shelves. Ministers and

bureaucrats are not inhibited by the thought that the PAC would be calling them in question for any profligacy on their part (Kivumbi, 2013, p.44).

Muzaale (2014, p.47) noted that for governments in East Africa to perfect the art of treating Parliamentary committees as sinecures is unfair. He blames Parliament for being slow in handling most of the issues tabled before it given the many issues that the legislators have to handle. This is supported by Okello (2012 p.31) who noted that the problem with Parliament is that they have a lot of matters to handle; they take long to deliberate on issues concerning management of public finances. This is worsened by the irregularity of sittings of Parliament, hence slowing down the work of examining OAG reports on the management of public finances on time.

Table 1: Regression Analysis for the relationship between the Oversight Role of Parliament and the Management of Public Finances

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.512 <sup>a</sup>	.262	.214	.51018

a. Predictors: (Constant), over sight role of Parliament

Source: Primary Data(2016)

Table 1 provides the R and R<sup>2</sup> value. The R value is 0.512, which represents the simple correlation and, therefore, indicates a moderate degree of correlation. The R<sup>2</sup> value indicates how much of the dependent variable, management of public finances, can be explained by the independent variable, oversight role of Parliament. The standard error of the estimate is .51018 and the adjusted R square value is 0.214. Therefore the adjusted square value of .214 implies that oversight role of Parliament predicts the management of public finances; in other words, the management of public finances in Uganda is dependent on the oversight role of Parliament by 21.4%

Table 2: Analysis of Variance Showing the Results on the Relationship between the Oversight Role of Parliament and the Management of Public Finances

ANOVA <sup>b</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.360	1	.360	1.385	.242 <sup>a</sup>
	Residual	30.453	117	.260		
	Total	30.813	118			

a. Predictors: (Constant), oversightroleofparliament  
 b. Dependent Variable: managementofpublicfinance

Source: Primary Data (2016)

According to the results in Table 2, the total variance has N-1 degrees of freedom. The Regression degrees of freedom correspond to the number of coefficients estimated minus 1. Including the intercept, there are 5 coefficients, so the model has 5-1=4 degrees of freedom. The Error degree of freedom is the df total minus the df model, 118 - 1 =117. Mean Square are the Mean Squares, the Sum of Squares divided by their respective df. The F-statistic is the Mean Square (Regression) divided by the Mean Square (Residual) .360/.260=1.385. The p-value is compared to some alpha level in testing the null hypothesis that all of the model coefficients are 0. The full model is not statistically significant (F = 0.380, df = 118, 1, sig.= .242), even though the management of public finances was statistically significant (p>.05) by itself. The value for this table had total degrees of freedom of 118 because four observations had missing data and were not included in the analysis. The other degree of freedom corresponds to the intercept (constant) of the regression line. F-Statistic is 1.385, given the strength of the correlation, our model is statistically significant (p > .0005).

Table 3: Summary Statistics showing the Coefficient for the Oversight Role of Parliament and the Management of Public Finances

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.579	.192		13.429	.000
	oversightroleofparliament	.061	.052	.108	1.177	.242

a. Dependent Variable: managementofpublicfinance

Source: Primary data (2016)

Table 3, as per the SPSS generated, the equation ( $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \epsilon$ ) becomes:  $Y = 2.579 + 0.061X_1$ . The regression equation above has established that taking all factors into account (adoption of oversight role of Parliament) constant at zero effective public fund management will be 2.579. The findings presented also show that taking all other independent variables at zero, a unit increase in the scores of oversight role of Parliament would lead to a 0.061 increase in the scores of effective public financial management. At 5% level of significance and 95% level of confidence, processes showed a 0.242 level of significance. Overall, oversight role of Parliament had the greatest effect on the effective public financial management (beta =.108). The focus is on three predictors, whether they are statistically significant and, if so, the direction of the relationship. The average class size (oversight role of Parliament, b = 061) is significant (p=.242), but only just so, and the coefficient is positive, which would indicate that larger class size is related to management of public finances. The effect of the oversight role of Parliament (b=.061, p=.242) is significant and its coefficient is positive, indicating that the greater the systems, the higher the management of public finances. For example, the standard error of the strength coefficient is 0.052. A 95% confidence interval for the regression coefficient for strength is constructed as (0.061 k 0.052), where k is the appropriate percentile of the t distribution with degrees of freedom equal to the Error df from the ANOVA table. The t-test for systems equals 1.177, and is statistically significant, meaning that the regression coefficient for oversight role of Parliament is significantly different

from zero. Note that  $(1.177)^2 = 1.385$ , which is the same as the F-statistic (with some rounding error). The coefficient for the oversight role of Parliament is 0.061, meaning that for a one unit increase in the oversight role of Parliament; we would expect a .6.1-unit increase in  $\text{api00}$ . This means that for every one standard mark increase in the oversight role of Parliament, the model predicts an increase of 0.061, which is the same as 6.1 score. The constant is 2.579, and this is the predicted value when the oversight role of Parliament equals zero.

Table 4: Regression Summary of Oversight Role of Parliament and Management of Public finances

Management of public finances	Standardised B	Sig. P
Oversight role of Parliament	0.199	0.006
Adjusted R <sup>2</sup> = 0.333		
F = 1.385, p = 0.000		

Dependent Variable: Management of public finances

The results in Table 4 show that oversight role of Parliament explained 0.333 of the variation in management of public finances (adjusted R<sup>2</sup> = 0.333). The R value is 0.012, which represents the simple correlation and, therefore, indicates a moderate degree of correlation. The R<sup>2</sup> value indicates how much of the dependent variable, management of public finances, can be explained by the independent variable. Therefore the adjusted square value of 0.333 implied that oversight role of Parliament predicts management of public finances. In other words, management of public finances is dependent on oversight role of Parliament 0.333. The regression model was good/ significant (F = 1.385, p = 0.000 < 0.05). The oversight role of Parliament ( $\beta = 0.199$ , p = 0.006) significantly positively influenced management of public finances. The magnitudes of the respective betas suggest that the oversight role of Parliament positively predicted the management of public finances.

Table 5: Summary Statistics showing the Test of between Subject Effects

Dependent Variable: managementofpublicfinance

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	29.740 <sup>a</sup>	111	.268	.	.
Intercept	659.111	1	659.111	.	.
Legalframework	4.804	8	.601	.	.
Institutionallframework	5.486	15	.366	.	.
oversightroleofparliament	.460	8	.058	.	.
Legalframework *	.000	0	.	.	.
Institutionallframework	.000	0	.	.	.
Legalframework *	.000	0	.	.	.
oversightroleofparliament	.000	0	.	.	.
Institutionallframework *	.000	0	.	.	.
oversightroleofparliament	.000	0	.	.	.
Legalframework *	.000	0	.	.	.
Institutionallframework *	.000	0	.	.	.
oversightroleofparliament	.000	0	.	.	.
Error	.000	0	.	.	.
Total	916.302	112			
Corrected Total	29.740	111			

a. R Squared = 1.000 (Adjusted R Squared = .)

In relation to the results in Table 5, the p value of .000 is less than that standard  $\alpha$  of .05, suggesting that significant differences exist between the means listed in the table. Raising the  $\alpha$  level, however, would allow the researcher to accept the alternative hypothesis of equality between means. According to the values in the “genre” row of this table and based upon the standard  $\alpha$  of .05, subjects in the three independent-variable categories do not have significantly different recall of characters ( $F=0.00$ ,  $p=.000$ ). They do, however, have significantly different recall of the story’s setting ( $F=0.00$ ,  $p=.000$ ) and plot ( $F=0.000$ ,  $p=.000$ ). The differences in these dependent variable scores provide a mathematical explanation for the differences in canonical variate scores. The analysis considered differences in the management of public finances in the three independent-variable conditions when calculating these results, hence the designation of a Type III Sum of Squares value in the “Tests of Between-Subjects Effects” table.

## Discussion

The Constitution of Uganda gives Parliament budgetary oversight powers. For instance, it mandates Parliament to handle and approve the budget that is annually made since every now and then the legislature has to approve supplementary budgets. However, this has left Parliament to dance to the tunes of the Executive. Similarly, Ramkumar and Shapiro (2010, p.97) noted that the budget process is a mirror to the nation reflecting planned and actual revenue and expenditure. In disagreement, a prior study by Thomas and Robert (2008, p.41) notes that a budget that has not been planned may not reflect the actual and planned expenditure and revenue.

Parliament works on established laws while handling cases of financial management. PAC has not sought the services of legal and financial experts to crack down on thieves despite having many members who are not accountants. Hendrick (2011, p.57) noted that absence of personnel with required skills, knowledge and experience in financial matters as members of the PAC is a consequence of absence of established laws and guidelines on who can be members of the PAC. Furthermore, the inability of the PAC to take decisive actions to ensure implementation of its recommendations is because the constitution does not confer on the legislature any powers to enforce decisions reached. In disagreement with the findings, Hendrick (2011:51) study makes the results more novel and compelling than much of the previous research on government financial decision-making and financial condition analysis that relied mainly on single or multiple case study analyses of the role of Parliament with specific focus on PAC. This relates to Tanzi (2008, p75) who looks at the role of PAC from the point of how it examines the reports of OAG.

Parliament in its oversight role has provided the overall oversight over public finances at all levels: Parliament has reviewed and approved the Annual Budget Estimates; it has approved the establishment of public funds; Parliament has monitored budgets and public finances and related matters; Parliament in its oversight role has monitored budgets and public finances and related matters; it has approved the budget policy statement (BPS) and the budget review and outlook paper (BROP). In agreement, Rakner, Mukubvu, Ngwira, Smiddy, and Schneider (2011, p.32) noted that Parliament in its oversight role approves the establishment of public funds, Parliament monitors budgets and public finances and related matters. As part of its oversight role, Parliament has had powers to establish an emergency fund and has practiced the responsibility for macroeconomic formulation and management. It has often time formulated economic and financial policies in coordination with other levels of government. Rebecca (2011, p.56) bifurcates her focus whereby she first identifies the contextual factors that affect financial decision making; identifying the actual financial strategies Parliament use to address fiscal stress.

Parliament relates well with Civil Society Organizations in Uganda (PAC Report examined by the OAG, 2013). The Civil Society Organizations attend Committee sittings and, to some extent, have been whistle blowers on corrupt acts of government officials. They also sensitize the public on the activities of Parliament. Where Government delays to take appropriate action on the recommendations made by Public Accounts Committee, the Civil Society Organizations hold public demonstrations and debates, thus putting more pressure on the Executive.

Parliament has not examined the reports sent the Auditor General on time. Magezi (2016, p.23) similarly noted that audit reports of financial years (2014/2015) have been published but not yet examined by PAC, thus causing a backlog in the audit function. The existing audit structure delays the bottom-up communication, taking up to three years from the time an audit report is submitted, discussed and action taken by PAC (MoFPED, 2015). Rebecca (2011) noted that Parliament emphasizes effective follow-up procedures to ensure that audit reports are examined on time. However, Rebecca (2011) noted that this may not be the case in developing nations where some Parliaments take long to examine Audit reports. This means that procedure is followed to ensure that audit reports are examined on time.

## Conclusion

Parliament in its oversight role has ensured transparency, accountability, and sound management of the revenue, expenditure, assets and liabilities of all public institutions. Parliament has redressed the imbalance in budget powers between the Executive and the Legislature. Parliament has promoted transparency, not only between the executive and the legislatures, but for the public as well. It has provided and encouraged simplification and transparency; it has helped make the budget forecasts easier to understand and more credible. Parliament in its oversight role has provided the overall oversight over public finances at all levels although it has proved slow and most times working under the influence of the Executive. Parliament has reviewed and approved the Annual Budget Estimates and, on the other hand, has been condemned for passing supplementary budgets from State House in the President's interest. It has approved the establishment of public funds, it has monitored budgets and public finances and related matters. However, some of the decisions have not been judiciously made by Parliament in relation to public finance management. Some members of PAC have also been linked to corruption, with reports indicating that they are bribed by the culprits and so end up siding with thieves.

## Recommendations

Parliament should be strengthened with a system of familiarizing the members with the audit scope, approach and methods through workshops and powers to take action if their recommendations are not implemented. Parliaments should provide, as a matter of administrative routine, all necessary access and services to the media to facilitate their coverage of proceedings so that the general public can get to know what goes on in Parliament. This will itself make the fight against mismanagement of public finances a participative process. Parliament should not look at lack of resources as an excuse to skip sittings and failing to deliberate on key matters. Instead, it should try its best to ensure that the roles designated to it are properly executed using the limited resources available.

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