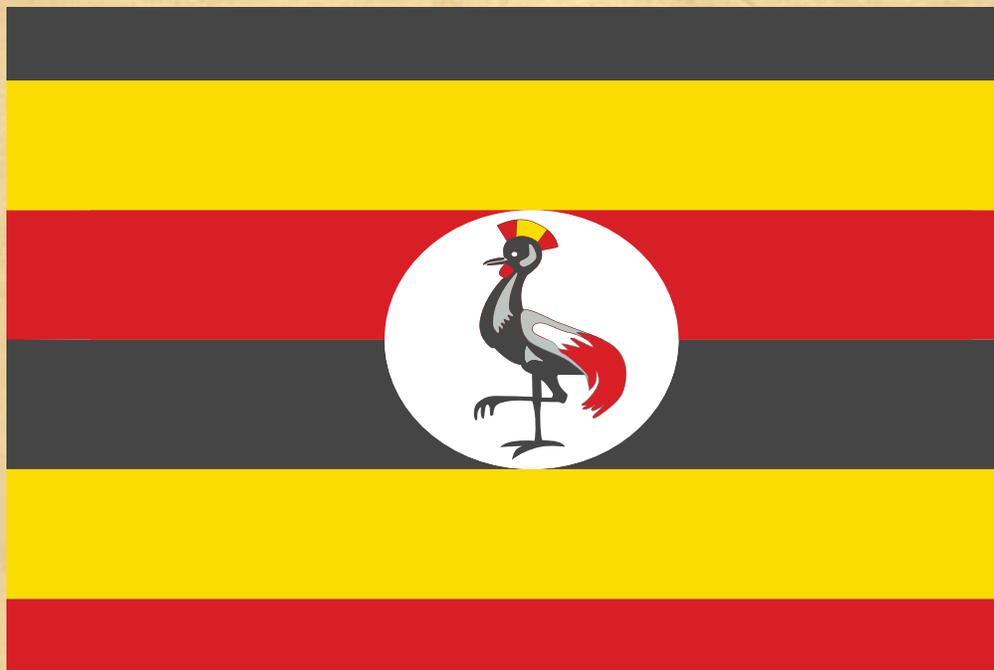


THE AFRICAN PARLIAMENTARY INDEX (API) 2012



SUMMARY COUNTRY REPORT
PARLIAMENT OF UGANDA

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EXECUTIVE SUMMARY

The African Parliamentary Index (API) is a set of indicators that show the level of engagement of selected African parliaments in the budget process. The purpose of the index is to present a standard and simplified system for assessing the performance of parliament in Africa, especially the seven partner parliaments.

While the API's efforts are geared towards assisting partner African parliaments in strengthening their role in providing effective oversight in the national budget process, there is recognition of the fact that across different legislative assemblies, power, effectiveness and organisation vary widely. Such recognition set the need to develop a set of indicators against which performance can be measured.

The assessment used two groups of respondents: Parliamentarians and Parliamentary Staff and Civil Society Organisations. However, unlike the API Round One where Civil Society Organisations (CSOs) were given the opportunity to assess parliament, in the Round Two the self-assessment methodology was strictly followed. CSOs were brought together with Parliamentarians and Parliamentary Staff to validate the responses the latter have provided.

The assessment showed that the Uganda National Assembly performed well on both legislative and financial functions. Parliament draws its powers (both legislative and representation) from the 1995 constitution. It was found out that though it has the legal powers to amend the Appropriations Bill, it rarely does. It however recently has shown that given the opportunity it would act; this was when it rejected the Ministry of Education and Sports' budget proposals resulting from the exclusion of previously agreed propositions and also delayed passing the 2012/13 budget until money was provided for the recruitment of health workers. While parliamentary debates and resolutions are recorded in the *Hansard*, there should be a mechanism through which constituents can track the legislations and amendments passed by the house. In evaluating the financial function of parliament, it emerged that the legislature has adequate time to review the budget and also has a budget office in place as provided for by law. Citizens' engagement in the budgetary process is also satisfactory. It was also notable that the legislature has a constitutional role in making the executive accountable but it was observed that the legislature rarely uses such power to send back for adjustment the budget presented by the executive. The presence of a budget office contributed to the high rating of this function and thus

Members should work to maintain the office and resource it to recruit and maintain qualified personnel.

The self-assessment showed that representation and Institutional Capacity performed averagely. The Uganda legislature is accessible to the public and has non-partisan media relations, although there is need to develop a framework that would promote citizens' participation during budget reading. There is the need to explore opportunities for public participation in the legislative process. In terms of institutional capacity of parliament, the Parliament of Uganda is able to determine its own budget, which enables the legislature to make rational and independent decisions. Furthermore, a donor-coordination unit, which helps in structuring technical assistance given to parliamentarians, exists.

The least-performing areas are the Oversight function and Transparency and Integrity. Here it was observed that though the structures and laws required to carry out oversight exist, certain challenges such as the unwillingness of state institutions to implement recommendations and also of the slow rate at which some of the accountability committees work means that the efficiency and effectiveness of their work is reduced. For instance, it was reported that though the Public Accounts Committee (PAC) is chaired by a member of the opposition as constitutionally mandated, its recommendations were routinely ignored especially if they implicate members of the executive. This is because these recommendations are not legally binding. In addition to the PAC, there are other oversight committees, such as the Local Government Accounts Committee and the Committee on Commissions, Statutory Authorities and State Enterprises, that monitor the performance of different government departments as provided for by the Rules of Procedure and the Constitution. The office of the Auditor General, established by law, audits government accounts and presents its reports to parliament. Though reports are presented in a timely manner, recommendations are sometimes not implemented, a fact that weakens the process of financial accountability. On Transparency and Integrity, there are weak mechanisms to detect corruption among the MPs, though there is an enabling framework that promotes integrity among parliamentarians.

LIST OF ABBREVIATIONS

API	Africa Parliamentary Index
AG	Auditor General
APNAC	African Parliamentarians Network against Corruption
APSP	African Parliamentary Strengthening Program
BFP	Budget Framework Paper
CSO	Civil Society Organisation
DLG	District Local Government
MoFPED	Ministry of Finance, Planning and Economic Development
MTEF	Mid-Term Expenditure Framework
MP	Member of Parliament
NRA	National Resistance Army
NRC	National Resistance Council
NRM	National Resistance Movement
PAC	Public Accounts Committee
PC	Parliamentary Centre
PDCO	Parliamentary Development Committee
VFMA	Value for Money Audit

CHAPTER ONE: INTRODUCTION

1.0 PARLIAMENT OF UGANDA: A HISTORICAL OVERVIEW

The Parliament of Uganda has undergone a series of changes; from being a colonial outfit linked to the colonial office in London to an independent National Assembly in 1962. Some of the political changes include the suspension of the 1962 constitution and the subsequent military coup of 1971, which suspended the operations of parliament¹.

The overthrow of Idi Amin in 1979 and the subsequent elections of the 1980s saw the restoration of parliament as an arm of government. The political instabilities that bedevilled the country in 1980s and the consequent change of government in 1986 however, changed the way parliament was constituted. For nearly 10 years, parliament was constituted as the National Resistance Council (NRC).²

With the promulgation of the new constitution, the Parliament of Uganda was reconstituted after the presidential and parliamentary elections in 1996 under the

¹Four years after independence a political crisis arose in Uganda in the early part of 1966. The events surrounding this crisis culminated in the Uganda Army attacking the palace of the king of Buganda, Fredrick Walugembe-Muteesa II, who also doubled as the president of Uganda. Subsequently in September 1967, Dr. Apollo Milton Obote, the then Prime Minister of Uganda imposed a new constitution (commonly referred to as the pigeonhole constitution) on the nation, and declared himself President without first calling an election. The Parliament under the 1967 Republican Constitution represented the Second Parliament of Uganda. A new wave of political discontent engulfed the nation especially in Buganda, as well as in the Army. This laid the ground for the 1971 coup by Idi Amin and the subsequent abolition of the constitution and the parliament of Uganda.

²When the National Resistance Army/Movement (NRA/M) government seized power in 1986, the thirty-eight leading members in the NRA and the NRM formed the membership of the NRC by virtue of service, not elections. The NRC constituted the representative as well as the legislative arm of the new government, applying what was then referred to as broad-based principle of representation where the most senior ministers were appointed from outside the ranks of the NRM. In essence the NRC was constituted of the following: i) 38 Historical Members; ii) 149 County Representatives; iii) 19 City/Municipal Council Representatives; iv) 20 Nominated Members; v) 34 District Women Representatives.

Movement system³ of government. According to the 1995 Constitution, Article 78(1), parliament is composed of:

- Members directly elected to represent constituencies;
- A woman representative is directly elected from every district;
- Representatives of the army, youth, workers, persons with disabilities and other groups as Parliament may determine, elected through constituency colleges; and
- The Vice-President and Ministers who, if not elected Members of Parliament, shall be ex-officio members without the right to vote on any issue requiring a vote in parliament.

The Parliament of Uganda has three types of committees namely Standing, Sessional and Select Committees.

³ In 1986, Uganda was governed under the Movement system of governance, where political party organizations were prohibited and all members of Parliament were elected on individual merit. After the July 2005 referendum, however, Uganda returned to a multiparty system of government.

CHAPTER TWO: METHODOLOGY

2.1 PURPOSE AND SCOPE OF THE API ASSESSMENT

The purpose of the African Parliamentary Index is to present a standard and simplified system for assessing the performance of Parliaments in Africa, especially Parliaments in the seven core countries of the APSP project. The API provides a simplified way of assessing different Parliaments engaged in the APSP on the key objectives of the program. Specific objects of the API are outlined as follows:

- To assess partner Parliaments against international best practice for budget oversight
- Present a standard and simplified system for assessing the performance of selected Parliaments on budget oversight
- To demonstrate strengths and gaps of the parliaments to inform future PC program design
- To provide the status of capacity needs for parliament, and
- To stimulate Parliamentary progress towards achieving the goals of the program

The self-assessment⁴ process covered six (6) core areas related to parliamentary budget oversight and other functional activities that are related directly to the legislature's core functions and related performance. These are Representation, Legislation, Financial, Oversight, Institutional Capacity and Transparency and Integrity.

2.2 ESTIMATING THE AFRICAN PARLIAMENTARY INDEX

The major steps in estimating the African Parliamentary Index (API) are discussed below.

⁴ Conducted by MPs and parliamentary staff

2.2.1 Selection of Respondents

The objective of the exercise was to produce an index based on self-appraisal. In this regard therefore, the primary respondents were a cross-section of the members of parliament and parliamentary staff. It is imperative to note that the budget-making process as well as oversight role is undertaken by various parliamentary committees. For this reason, it was important to have representation from a cross section of these committees. Nonetheless, it ought to be noted that it was difficult to draw a representative sample of MPs from different committees. It was proven to be more useful to rely on a single committee like the Budget as well as other committees such as the Estimates Committee, Finance Committee or Committee on the National Economy. Parliamentary staff supporting the committees, particularly the Finance and Budget Committees were sampled and invited to take part in the assessment. In effect it was required that the minimum number for this assessment must be 25 including at least 15 MPs and 10 staff drawn from the Budget Office and supporting departments such as the Research Department.

2.2.2 Derivation of Weights

This study recognized that different parliaments are at different stages of development. This is based on their history, constitutional and legal mandate, as well as administrative structures, availability of skilled human resources, logistics, political and other structural imperatives. This means that varied parliaments may undertake their budget-making/oversight functions, based on different rationalities. To take care of these varied biases the parliament is assisted to detail the expected impact of these different areas of challenge on its performance in its budget-making/oversight role by assigning relative weights to the different outcomes as observed in practice. The weights are deemed to be subjective and derived from respondents' pairwise assessment of the emphasis or importance a parliament attaches to one of the following 11 areas of functionality vis-à-vis the other.

2.2.3 The Self-Assessment Exercise

The self-assessment method was used to generate scores for the estimation of the API. Members of Parliament (MPs) and Parliamentary Staff were grouped into three working groups⁵. Each group had a chairperson selected by the members of the group. The process was supervised by an Independent Assessor. Each group's results were discussed in a plenary session. If a given score is challenged and the majority accepts the justification for this, the score is changed to reflect the agreed score.

2.2.4 Rating – Survey Instrument

The respondents used the survey instrument to rank the performance of parliament in each area of functionality in budget-making/oversight. The scale for ranking or rating performance in each area ranged from 1 to 6 as follows:

0 = Not Applicable	2 = Disagree	4 = Somewhat Agree
1 = Completely Disagree	3 = Somewhat Disagree	5 = Agree
6 = Completely Agree		

Respondents provided the justification and evidence of their scoring in each functional area. The justification, evidence and recommendations were recorded as the primary data for further analysis and inference. It was recommended that a score of zero be introduced in situations where a particular question is not applicable. Zero scores were not included in the computation of the averages.

2.2.5 Estimating Weighted Averages for each Indicator

The weighted average of each indicator is estimated by dividing the average weight obtained in the functional area (AR_i) by the maximum possible rating and multiplying the product by the weights. For example:

⁵ The rationale for small group work was to ensure that each member of the self-assessment team participates fully in answering the questions on all the issues under review.

$$\text{Weighted Average for Accessibility (WA}_{\text{accessibility}}) = \frac{\text{AR}_{\text{accessibility}}}{\text{Maximum Rating (= 6)}} * W_{\text{accessibility}}$$

$$\text{Where } W_i = \frac{\text{distance (x,y)}}{\sum \sum (x_i - y_i)^2}$$

The African Parliamentary Index (API) for Budget oversight is the summation of the weighted averages of all the indicators:

$$API = \sum_{i=1}^n WA_i / \max (\sum_{i=1}^n WA_i) * 100$$

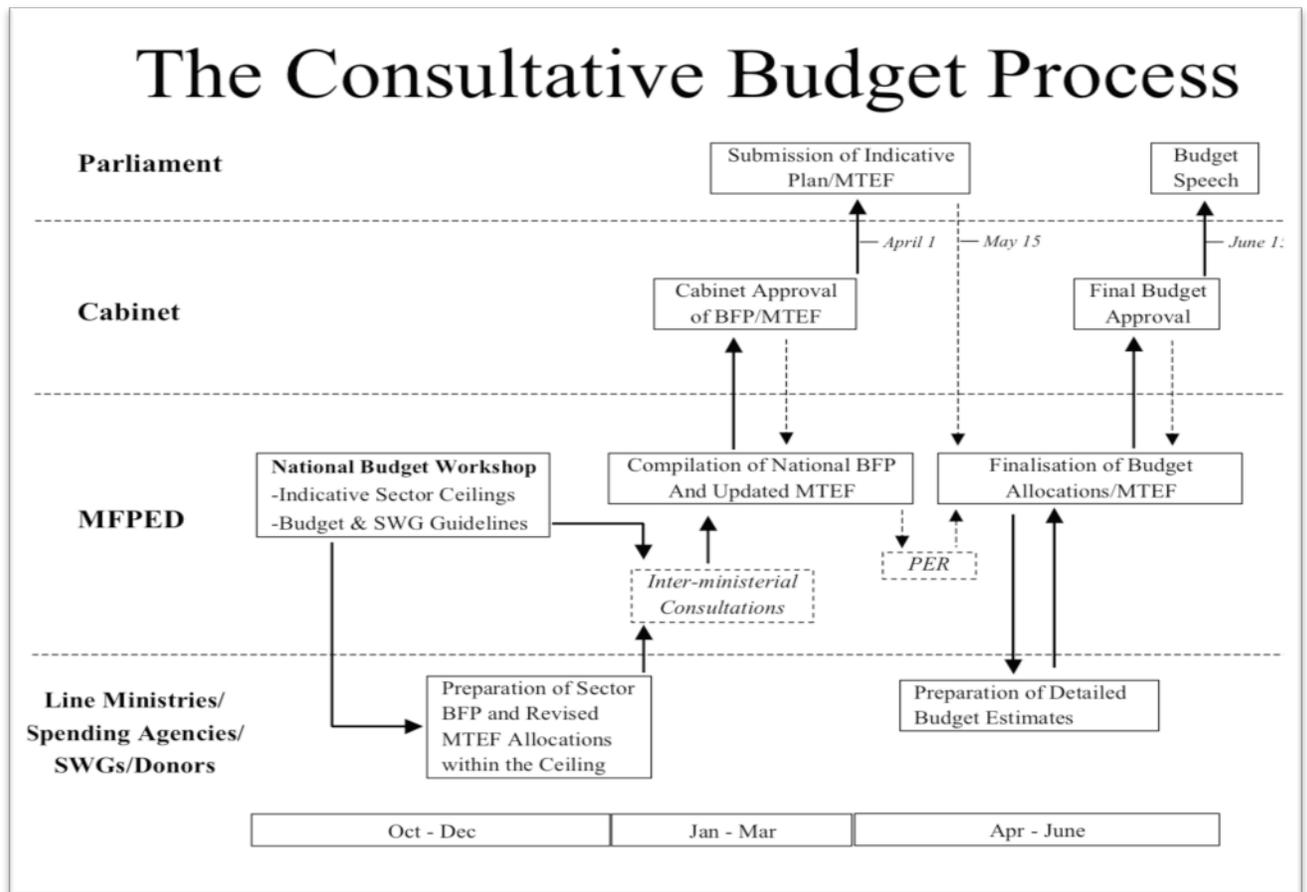
2.2.6 Triangulation

Triangulation refers to the verification of justifications from literature and other informed sources including CSOs. The parliamentary staff responses were validated by selected civil society organizations whose advocacy work falls in the broader realm of governance and public resource utilisation and with a particular interest in legislative work in the presence of the former. Again, if a given score is challenged by a member of the CSO and the justification provided is accepted by majority of both assessors and CSOs, the change is accepted. This procedure was adopted to maintain the integrity of the self-assessment procedure.

2.3 THE CONSULTATIVE BUDGET PROCESS IN UGANDA

In Uganda, the budget process commences in October when the Ministry of Finance, Planning and Economic Development (MoFPED) organizes a consultative workshop that brings together all relevant stakeholders involved in the budget process. These include: Parliament, Representatives of the different ministries, the Donor Community, Civil Society Organisations, the Private Sector and the Local Governments among others. They come together to discuss and share information on the government's economic performance as well as the available resources for the Medium Term Expenditure

Framework (MTEF). The same forum also discusses the modalities for resource allocation. This involves goal and objective setting, as well as review of progress made in terms of service provision over the previous year. In addition, the same meeting makes an effort to understand the challenges and bottlenecks that were encountered in the preceding year and how these can be avoided in the subsequent year.



2.3.1 Drafting of the Budget Framework Paper

Between January and March, MoFPED holds another meeting with other ministries to prioritize as well as agree on resource distribution among different sectors. This process culminates into the finalization of sector reports, which are then consolidated into what is referred to as the Budget Framework Paper (BFP). The BFP is handed to cabinet for subsequent ownership and approval. The approval and/or endorsement process is presided over by the Head of State.

Between the months of March and April, Ministries, Districts Local Governments (DLG) as well as line government commissions submit their budget to MoFPED, which further conducts consultations with the ministries and other institutions. It ought to be pointed out that MoFPED concludes this process by meeting the respective parliamentary committees so as to harmonize and debate the proposed budgets. This process provides critical opportunities for legislative oversight. The process is crowned with a national budget speech, presented to parliament by the Finance Minister. Parliament debates and approves the budget before the funds can be disbursed.

CHAPTER THREE: PRESENTATION AND ANALYSIS OF THE INDEX

3.1 REPRESENTATION

In this section we present findings emanating from the ratings that legislators offered in regard to their performance and the reasons why they think a particular area merited such a score. To begin with is representation. This is one of the key roles of the legislature in any legislature. This indicator consists of accessibility and outreach as well as legal mandate. These two sub indicators areas are presented and discussed below. As pointed out earlier the legislators made their rating on a scale of 0-6.

3.1.1 Accessibility and Outreach

Parliamentarians and staff agreed that parliament was accessible to the public and through its outreach efforts the citizens were aware of their role in the budget process. Participants pointed out that all parliament deliberations were open to the general public apart from some parliamentary committees meetings, which are sometimes held behind closed doors. The legislators and staffers also noted that parliament had an open-door policy to the media as provided for by the new Rules of Procedures. Indeed, the participants agreed that the new rules provided for access by the press to conduct live broadcasts of the parliamentary proceedings.

While it is true that the legislature does not have its own media station for outreach, the private and state media stations play a significant role in reporting the proceedings and important decisions of parliament. Indeed the Ugandan legislature does have a non-partisan media facility, coordinated by an existing Parliamentary Public Relations Office, which is accessible to all political parties and citizens as well as media houses.

In addition, it was also noted that through media outreach programmes in news briefs and print media, the legislature does provide a space that facilitates public understanding of its work. Nonetheless, it is also noticeable that apart from the suggestion boxes available at the parliament, the MPs' visit to their constituencies and open presentation of mobilised petitions to the speaker of parliament, there are no other known spaces through

which the public is encouraged to input their opinions into the oversight and legislative aspects of their work.

In spite of the above, MPs and staffers admitted that information on the budget was reasonably available to the public. They pointed out that the media freely pick information from the house and when information and other documentation are laid before parliament for review and approval, they become accessible to the public. The participants however, argued that there should be a more proactive effort to promote timely dissemination of information by the parliament. While no particular means on how to do this was suggested, one way to do this is the parliament’s own website, which is not instantly updated to deliver such timely dissemination. Hence, such documentation ought to be uploaded to the parliamentary website for easy access to the public.

It was also noted that while there exists good relations between Parliament, CSOs and related institutions, there were no clear guidelines in the rules of procedure on how that relationship should be organized. In this regard, members pointed out the need to strengthen this aspect of the legislature as well as institutionalizing it by incorporating such relationships in the Rules of Procedure. This would go a long way in enhancing information exchange and sharing the budget review process. The specific ratings after self-assessment in respect to accessibility are in the table presented here below.

Table 3.1 Accessibility and Outreach

Question	Score
The legislature is open to citizens and the media.	6
The legislature has a non-partisan media relations facility.	6
The legislature has mechanisms to promote public understanding of its work.	5
The legislature provides timely information to the public on the budget	5
The legislature promotes citizens’ knowledge and understanding of the role of MPs in the budget process.	4
The legislature fosters sound relationship between parliament, CSOs and other related Institutions	4

Source: MPs and parliamentary staff self-assessment, 2012

Overall the above table demonstrates that in terms accessibility, the legislature is clearly open to the public and this is exemplified by the free access of parliament by the media and citizen. In addition there is timely information given to the public in as far as the budget is concerned. However the legislature was found to be somewhat impressive in fostering sound relationship between parliament, CSOs and other related Institutions. In this regard, the participants argued that to strengthen its role, this should be institutionalized in the rules of procedure. Similarly, the Legislature was found to have limitations in terms of promoting citizens' knowledge and understanding of the role of MPs in the budget process. Members argued that although the legislature makes efforts to promote knowledge during outreach, this ought to be strengthened and institutionalised too.

3.2 LEGISLATIVE FUNCTION

3.2.1 Legal Mandate

The mandate of the legislature regarding budget-making and oversight, including the Appropriations Act, is clearly anchored in the law. The self-assessment revealed that parliament has power to make laws including those that pertain to the Appropriations Act. They strongly agreed and argued that the law is very clear and therefore parliament has no mandate to impose an extra charge on the consolidated fund within the resource envelope given by the executive. While the above response is a true representation of the assessment made by the participants, it however presents a legal contradiction given that the legislature has powers to enact and amend laws. For instance, according to the 1995 constitution, Article 79 and 156 give the parliament powers to enact laws for the good governance of the state.

With regard to the power to amend the Appropriations Bill, the legislature has power to amend it but the budget ceiling or total appropriation cannot be exceeded. Though it was recommended that this should be maintained, it was also recommended that the executive should respect the pronouncements of the legislature on the budget. This recommendation suggests that there is abuse of the constitutional right of the legislature by the executive.

This opinion was also shared by the Round One of the API self-assessment. Indeed, the Round One of the API self-assessment recommended that there should be efforts to limit the executive's influence and to uphold the constitution.

In light of the above, MPs and parliamentary staff recommended that it would be imperative to amend Article 154 of the constitution to remove the ceiling on charging the consolidated fund. In view of the mechanisms to track legislation, it was pointed out that although some mechanisms exist for the legislature to track legislations, the mechanisms are not adequate and consistent enough and, therefore, need to be strengthened. Indeed MPs and parliamentary staff do recommend that in a bid to strengthen the tracking system, an online system ought to be established. In addition, they recommended that the parliamentary information centre must also be well stocked with all Acts including amendments for easy access. The self-assessment team believes that this ought to be supported and argued that there are inadequate resources committed to this effort, given its centrality in the process of legislation. This clearly demonstrates the need to improve this area's capacity.

With regard to opportunities for public input into the legislative budget debates, it was established that there exist adequate opportunities for this. They are provided for in the Budget Act. For instance, section 7(4) of the Budget Act states: "In the exercise of their function under this section Committees of Parliament may call a Minister or any person holding a public office and private individuals to submit memoranda or appear before it to give evidence". Nevertheless, the MPs and the staff underscored the need for more time and more public sensitization about the powers of the public to discuss and contribute to issues related to the budget, based on the constitution and the law.

3.3 FINANCIAL FUNCTION

The financial function is one of the major responsibilities of the legislature. In the parliamentary parlance, it is referred to as the legislature's power of the purse; by implication the legislature is the central point of reference in terms of public accountability. For the legislature controls the resources of the State and therefore it holds

the responsibility to appropriate such resources. In that regard, members of parliament approve of taxes and also determine how those taxes are expended. It is imperative to note that the financial function of the legislature goes beyond mere allocation.

3.3.1 Budget Review and Hearing

The assessing team pointed out that there is inadequate time for the legislature to review the budget. According to the 2001 Budget Act, the legislature has at most three months to review the budget. Members of Parliament advised that there is need to increase the time.

There is an Appropriations/Budget Committee with the sole mandate of reviewing the budget. This is provided for in Article (19)1 of the 2001 Budget Act. Indeed the Budget Act provides for early submission of budget proposals to Parliament's Appropriations and other sessional committees. This implies that the executive, represented by the Minister of Finance Planning and Economic Development, has a duty to submit its annual estimates to the legislature. In addition, Article 6 (1), highlights that each Minister shall prepare and submit to Parliament a policy statement of the relevant ministries on the preliminary estimates submitted by 30th day of June of each calendar year. The participants recommended that the status quo should be maintained.

There are public hearings on the budget by the Budget and other Committees. During these hearings evidence from the executive and the public is taken into account. These hearings are provided for in the 1995 Constitution, the 2001 Budget Act as well as in the Rules of Procedure. The Budget Act for instance gives the committees explicit authority to call ministers, other officials or private individuals to give evidence. Nevertheless, the MPs and parliamentary staff alike noted that the Appropriations Committee and other Committees are inconsistent in holding these public hearings. This observation is in line with the first round assessment where it was pointed out that such hearings are held when the chairperson and members so decide. In unison, Members of Parliament and staff recommended that there is a need to institutionalize these public hearings. More consistency in committee hearings from the public and the executive will also lead to improved executive and legislative collaboration on the budget issue. In addition, more

public hearings will also result in increased chances of public views inclusion in budgetary issues.

With regards to citizens' participation in the Budget Process, it was unanimously pointed out that although some citizens take part, it is not well documented. This revelation discounts the opinion offered by round one assessment. For it had demonstrated that the process is well documented and is an integral part of the communication strategy of the legislature and known to the public. The Constitution and the Budget Act do provide for this. For example the 2001 Budget Act 6(4) stipulates that in exercise of this section, committees of Parliament may call a Minister or any other person holding public office or a private individual to submit memoranda or appear before it to give evidence. While this provision under the Budget Act presents an opportunity for public inclusion in the budget process, the counter evaluation by the CSOs argued that although the process for the participation of citizens in the budget process exists and is well documented, it was not well publicized and therefore not known to the public. Hence, the MPs and staffers believe that there is need to improve and institutionalize this process, suggesting the need for legislative improvements in this area.

In terms of the legislative authority to amend the budget presented by the executive, it was pointed out that the legislature has the authority in law to make amendments to the budget proposals. This authority is embedded in the 1995 Constitution, as well as in Article (5)2 of the 2001 Budget Act. This authority is also rooted in the Rules of Procedure. To illustrate this, on May 8th 2012, the legislature rejected the budget proposals for the financial year 2012/2013 as presented by the Minister of Education and Sports. This was based on the grounds that it did not contain some of the previously (2011/2012 budget) agreed upon propositions between the executive and the legislature. Indeed, the minister had to present a new budget proposal that took into consideration the issues raised by the legislature. This in effect demonstrated that the legislature, is increasingly exercising its key role as defined by the separation of power doctrine.

With regard to the power to send back a proposed budget for adjustments, it was noted that the legislature does have the power to do so because this is provided for in the 1995 Constitution. For instance under Article 155, Parliament considers the estimates of

revenues and expenditure laid before it by or on the authority of the President, an appropriate committee of Parliament may discuss and review the estimates and make appropriate recommendations to Parliament. Previously the legislature did not exercise this power especially due to “politics of executive power.” However, the 2012/2013 budget was not passed until the 25th September 2012 due to failure by the executive to find the required sum for the health sector.⁶ This action demonstrates that the legislature is currently exercising its authority as guaranteed by the 1995 Constitution. This indicates an improvement in the legislative oversight capacity.

Table 3.2: Budget Review and Hearing

Question	Score
The legislature has enough time to review the budget	4
The legislature has a Budget/Estimates/Finance Committee exists with the sole mandate of reviewing the budget.	6
The Budget/Estimate/Finance Committee and/or sector Committees hold public hearings on the budget where evidence from the executive and the public is taken.	5
The legislature has an effective and well documented process for citizen participation in the budget process which is known to the public.	2
The legislature has authority to amend the budget presented by the executive including spending and revenue proposals	5
The legislature has the power to send back proposed budget to the executive for adjustments.	6
The legislature is able to make bidding amendments on spending and revenue proposals.	2
The Appropriations Act approved by the legislature has details on all allocations to MDAs.	6

Source: MPs and parliamentary staff self-assessment, 2012

In view of amendments made by the legislature on spending and revenue proposals being binding on the executive, it emerged that although the Constitution, the Budget Act 2001,

⁶ Prior to the passing of the 2012/2013 budget, MPs including those from NRM party unanimously refused to pass the budget unless the recruitment of health workers was made a key budgetary priority. The MPs argued that they would support the Executive’s position only if 39.2 billion shillings was provided to cover the funding gap of the health sector. The Budget was only passed after the executive reached a compromise of getting 20 billion shillings of the recommended sum.

the Rules of Procedure, and the Appropriation Act, provide for the same, the participants pointed out that in most cases the legislature's proposals are often disregarded. This same opinion was raised by the round one Assessment Report, in which the assessing team pointed out that; "the executive usually finds an excuse for not implementing the amendments". In view of the above response the assessing team called on the need to enforce adherence to parliamentary recommendations. This implies that for better outcomes in this area, there is need to strengthen the legislative and executive relations.

3.3.2 Budget Act and Budget Office

MPs and members of staff strongly agreed that there is a Budget Act 2001 which defines the legislature's role in the budget process. Nonetheless, MPs and the staff pointed out that there are proposals to repeal this Act and recommended that this should not be done. This view discounts the previous self-assessment, which had called for a review of the same Act to match the planning framework and harmonize it with other legal frameworks.

Regarding access to information from the central government departments and the Private Sector, the assessment strongly agreed that the Budget Office has power to call for information and documents from government departments and the private sector and in good time (Power of Subpoena). This power is located in the 2001 Budget Act Article 6 (18) 1-2, the Constitution as well as the Access to Information Act.

The legislature (or the appropriate committee) considers and approves the budget estimates for Defence and Intelligence Services and is given full disclosure on the budget estimates/figures. This power is derived from the Budget Act and the Rules of Procedure. It is true that, the Ministry of Defence prepares budgetary proposals on the expenditures including those that are classified and presents them to the legislature as demanded by section 6(1) of the 2001 Budget Act. While members highlighted that this is adhered to by the Defence and Intelligence Services, they did cite the fact that many of the line items are classified and supported by law and there are limitations on how far they can go in scrutinizing such a budget. Nonetheless, the team suggested maintaining the status quo.

When asked whether the Parliamentary Budget Office has qualified and competent officers and whether the office is equipped to efficiently and effectively assist parliament with informed analysis, the team revealed that although the staff are qualified, they are under-resourced and ill equipped to perform their duties. Thus, they recommended that the budget office needs to be strengthened in terms of training and equipped with adequate facilities.

The Budget Act and Budget Office refer to the existence of a Law that define the roles of all actors in the budget process. It gives a precise definition of the budget calendar and in addition prescribes an office in parliament charged with the responsibility of providing parliament with informed analysis of budget proposals. The following table summarises the varied scores that were assigned to the issues that relates to the budget office

Table 3.3: Budget Act and the Budget Office

Question	Score
There is a Budget Act that clearly defines the role for the legislature in the budget process.	6
The legislature has a Budget Office that is established by law to assist parliament undertake a thorough review of the draft budget.	6
The Parliamentary Budget Office has qualified and competent officers and it is equipped to efficiently and effectively assist parliament with informed analysis.	3
The Budget Office has power to call for information and documents from government departments and the private sector and in good time (Power of Subpoena).	6
The legislature (or the appropriate committee) considers and approves the budget estimates for Defence and Intelligence Services and is given full disclosure on the budget estimates/figures.	6

Source: MPs and parliamentary staff self-assessment, 2012

The above table illustrates that this is one of the key areas of strength in as far as the Uganda Parliament is concerned. The rating of the budget act and the budget office were highest in all the key areas analysed under this sub indicator. The only area of weakness was found to be in terms of the Budget Office lacking qualified and competent officers as

well as not being sufficiently equipped to efficiently and effectively assist parliament with informed analysis.

3.3.3 Periodic Review of the Budget

Periodic Review of Budgets refers to the regular analysis and reviews undertaken by government during the course of the financial year, which are reported to parliament. This review is of essence because it demonstrates how the government is performing during the course of the financial year. It shows whether the targets that were set are being achieved and whether the expenditures are being met as planned. In effect, effective periodic review is one of the ways used by executive and the legislature to evaluate budgetary prudence. These issues were evaluated as follows:

During the assessment, it was found out that the budget is periodically reviewed by the executive during implementation. Adequate time is allocated for the consideration of the reviewed budget both at plenary and at committee levels. For instance, there are two reviews including the performance review and supplementary Request.

Asked whether all the reviews of the budget are presented to the legislature and approved by the legislature, the participants pointed out that the Appropriation Act, Budget Act, Supplementary Act and the Constitution (Article 156) provide the basis for these reviews. However members noted that sometimes there is retrospective approval.

As regards of the adequacy time allocated for consideration of the reviewed budget both at plenary and at committee levels, it was revealed that the time allocated for the consideration of the reviewed budget at both levels is adequate. This is provided for in the Appropriation Act, the Budget Act, Section 7, the Constitution, Public Finance and Accountability Act 9. However, the participants pointed out that sometimes documents are submitted late, requiring urgent approval.

The table below shows the analysis of issues that were evaluated during the periodic review of the budget.

Table 3.4: Periodic Review of the Budget

Question	Rating
The budget is reviewed by the executive periodically during implementation (Number of reviews in a year and types).	6
All reviews of the budget are presented to the legislature and approved by the legislature.	6
Adequate time is allocated for consideration of the reviewed budget both at plenary and at committees level	5

Source: MPs and parliamentary staff self-assessment, 2012

From the above table, it is evident that the periodic review of the budget was highly rated. It was, for instance, strongly agreed that all reviews of the budget are presented and approved by the legislature. As demonstrated by evaluation, this is provided for in the Appropriation Act, Budget Act, Supplementary Act and the Constitution (Article 156 and 91). Overall this indicator demonstrated the oversight strength of the budget office in as far as the periodic review of the budget was concerned. What ought to be streamlined is when the documentation comes to the house. It was reported that although adequate time is allocated for the consideration of the budget both at plenary and at committee level sometimes this is brought in late.

The above table demonstrates that there is overall agreement regarding the legislature's strength in budget review. It is evident that an enabling legal framework is the hallmark of this strength. Four important regimes support this; i) The Appropriation Act, ii) Budget Act, iii) the Supplementary Act and iv) the Constitution (Article 156) providing a basis for these reviews. The existence of these regimes and the capacity of the legislature to uphold them are fundamental to the overall result. Discussion with civil society actors revealed that the budget review ought to be more inclusive so as to involve the public.

3.4 OVERSIGHT FUNCTION

3.4.1 Oversight Committees

In parliamentary parlance and the realm of budgeting and resource allocation in particular, the oversight function refers to the legislature's power and capacity to carry

out monitoring as well as holding the executive accountable. This is especially in relation to spending and includes the process whereby the legislature and executive work together to ensure that laws are operating as designed. Accordingly, parliamentary oversight is of great significance in as far as democracy and good governance is concerned. In the evaluation of this function, the following indicators were examined:

Regarding the budget oversight function of the legislature, it was strongly agreed that this function is performed by all sector related committees and other special committees. The members strongly agreed that parliament has both sessional and standing committees. In addition, there are ad-hoc committees, which are set up, from time to time when need arises. The parliament of Uganda has three accountability committees, which include Public Accounts Committee, Local Government Accounts Committee and the Committee on Statutory Authorities and State Enterprises. While this evaluation demonstrates a clear indicator of the oversight function of parliament, the team recommended that there is need for regular sharing of information between relevant sectors and parliament. This recommendation illuminates a key fault in the overall performance of the committees, hence the need to address it.

With regards to the investigative powers of Oversight Committees, the team strongly agreed that they have powers over budgetary issues/Government spending. They argued that the Rules of Procedure give committees of parliament powers of the high court to summon witnesses, interrogate them and make recommendations for action. In addition, the 2001 Budget Act and the 1995 Constitution also support these powers. The assessment team nonetheless noted that it is important that the recommendations by the Oversight Committees of parliament be made binding on the executive. The legislators were concerned by the fact that in most cases, committee recommendations are not always followed by the executive arm of the state, highlighting the rifts in the doctrine of separation of powers between the executive and the legislature. Hence, like in the previous assessment, legislators recommended that there is need to enact laws that ensure that committee recommendations are enforced by the executive.

In respect to oversight committees exercising sufficient oversight of the expenditures of state-owned enterprises, it was highlighted that although committees can call for special

audits or invite officers of respective state-owned enterprises to testify before them, most state-owned enterprises are semi-autonomous and therefore self-accounting. This, the participants highlighted presents a stricture to the oversight role of the legislature on state-owned enterprises. The MPs interpreted their oversight role on state-owned enterprises as simply carrying out post-mortems. Thus, they recommended that there is need to strengthen the supervisory role of the line ministries under which such state-enterprises fall. This recommendation further suggests that since the Auditor General is the principal financial investigator of government funds, then it should also be strengthened to effectively carry out this audit function.

Mechanisms for Oversight Committees to obtain information from the executive: The team somewhat agreed that the mechanisms exist for committees to obtain information from the executive to exercise its oversight function. It was highlighted for instance that the budget framework paper is laid on the table and the ministerial policy statements are availed to parliament. This is facilitated by the existence of enabling laws such as the Budget Act. In addition, the Access to Information Act provides the basis of committees obtaining information from the executive arm of the state. Nonetheless, the participants argued that the executive should respect the recommendations of parliament.

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. The self-assessing team agreed that it is true that parliament can summon the executive to give an update on the action taken. They argue that their powers are derived from the Rules of Procedure, the Constitution as well as the Budget Act and the Access to Information Act. While there is agreement on this, members argued that there is need to streamline the existing laws in line with the mandate of parliament and for the amendments of the laws to strengthen these powers. This indicates that there is need to have mechanisms for making follow-up on recommendations of committees.

The Budget Act provides for provision of separate and adequate resources to the oversight committees. This is also highlighted in the Rules of Procedure as well as rules governing the parliamentary commission. Indeed, the team agreed that although oversight

committees are adequately resourced to undertake their activities, they recommended that there is need for more funds to be allocated to committees to carry out their work effectively.

3.4.2 Public Accounts Committee (PAC)

According to the above below, the PAC score highly on three indicators. These included the fact that the PAC examines the expenditures of government. In addition, the Public Accounts Committee is chaired by a member who does not belong to the party in government, an indication of political rationality in the demand for public accountability. The other is that the PAC has power to subpoena witnesses and documents. This implies that PAC has the power to generate evidence in the use of public funds. The PAC was however, scored poorly on its ability to initiate independent investigation into any matter of public interest. This is an area that demands improvement on the side of the PAC although it is linked to inadequate resources.

Table 3.5: Public Accounts Committee (PAC)

Question	Score
The legislature has a Public Accounts Committee that examines the expenditures of government.	6
Public Accounts Committee is chaired by a member who does not belong to the party in government.	6
The PAC has power to subpoena witnesses and documents and is backed by the law.	6
All who use public funds including ministers are obliged to appear before the PAC when summoned.	6
The PAC is required by law to hold its proceedings in public.	4
The PAC reviews all reports of the Auditor General and in a timely manner.	3
The PAC can initiate independent investigations into any matter of public interest.	2
The executive is bound by law to implement the recommendations of the PAC and this is strictly enforced.	3
Adequate mechanisms exist for the PAC to track the implementation of its recommendations and this can be accessed and verified by the public.	2
The PAC is adequately resourced to undertake its activities.	3
The PAC collaborates freely with other anti-corruption institutions without any hindrance.	3

Source: MPs and parliamentary staff self-assessment, 2012

3.4.3 Audit

The office of the Auditor General (AG) is stipulated under article 163(1) of the Constitution of the Republic of Uganda. The AG is however, appointed by the President although vetted and approved by the legislature. It was agreed nonetheless that the AG is accountable to the legislature as provided for by means of the Audit Act, 2008, the Public Finance and Accountability Act, 2003 and the Local Authorities Act, 1997. This demonstrates a reasonable degree of oversight.

The Auditor General submits all reports to the legislature. This is done as required by law under article 163(4) of the Constitution, and the Audit Act.

The legislature receives regular and timely reports from the AG. The MPs and staffers feel that at times there are delays, which creates backlog. It was recommended that the Auditor General's report should be submitted in a timely manner.

The legislature can request the Auditor General to conduct special audits on its behalf. The MPs and parliamentary staff strongly agreed that the legislature can request the Auditor General to conduct a special audit and they are required to oblige. This is provided for in the 1995 Constitution (Article 163, 7). This area demonstrates a high level of institutional oversight responsibility and authority by the legislature as illustrated by the several legislative audit requests. This is also well documented in the Auditor General's Mission statement, which is; *"To audit and report to parliament and thereby making an effective contribution to improving public accountability and value for money spent"*. The most famous of these audit requests is: The Report of The Public Accounts Committee on the Special Audit report of the Auditor General on Commonwealth Heads of Government Meeting 2007, dated 11/05/2010. Although the legislature has undertaken this oversight role, it is clear that the recommendations by the Auditor General rarely get enforced and/or followed. It is also true that most of the recommendations necessitate high-level executive and political action. By implication, the absence of this political and executive goodwill weakens the Auditor General's function as well as the legislative oversight role.

Resources and authority of the Auditor General: On this indicator, the participants somewhat agreed that the Auditor General has adequate resources and legal authority to conduct audits in a timely manner. The 2008 National Audit Act provides the legal authority of the Auditor General. Nonetheless, MPs recommended that the office of the Auditor General must be provided with adequate resources to conduct its activities. Indeed, the MPs strongly pointed out that adequate funding of the Auditor General is very critical as most of the Value for Money Audits (VFMA) as well as the special investigations the Auditor General undertakes demand adequate resources. This position was equally upheld by the CSOs. The CSO's argument lies in the fact that adequate funding would enhance the depth and quality of the Audits. There was consensus that all reports of the Auditor General are submitted to the legislature; this is a requirement provided for in the 1995 Constitution. It was noted however, that there is a challenge because there were reported delays, which accounted for accumulated backlog. It was also noted that because of the semi-autonomous nature of this appointment, the Auditor General cannot be adequately pressured by the legislature. Nonetheless, it was highlighted that the Auditor-General's department had limited resources, which did not match its legal responsibility to conduct audits in a timely manner. It was therefore recommended that there should be timely release of resources as well as adequate staffing to improve on the services of the AG.

3.5 INSTITUTIONAL CAPACITY

3.5.1 Financial and Material Resources

The legislature usually derives its legitimacy from the national constitution, which stipulates the powers and relationships of the political institutions and actors. The details of these relationships are outlined in the 1995 Constitution as well as other internal rules of parliament such as the Parliamentary Administration Act and the Rules of Procedure. Accordingly, the institutional and legal framework delineates the basic organization of parliament and the financial and material resources available for it to carry out its functions.

This framework also guarantees the general democratic structure; that is the electoral law, freedom of information, freedom of assembly, independence of media, among others and the immunities available to parliament and its members. To this end the MPs and staff assessed the institutional capacity of parliament, in view of the financial and material resources available to support MPs in the budget process.

Generally, the participants considered parliament to be under-resourced. Parliament is supposed to determine its own budget taking into consideration the requirements of all the Committees; however, this has not been done effectively. MPs' own resources often get used in the constituency development projects and constituents welfare. MPs lack adequate office space -they use corridors for committee meetings and store official documents in their car boots.

The scores the assessment team from parliament gave to the questions under Financial and Material Resources are presented in the table below.

Table 3.6: Financial and Material Resources

Question	Score
The legislature is financially independent; it prepares its annual budget and the executive cannot vary it.	5
The legislature has adequate logistics including office space to enable it perform its functions.	4
MPs have a constituency development fund that is effectively managed.	1
The legislature has a structured system for receiving technical and advisory assistance from external sources.	6
The legislature is an equal opportunity employer.	6
The legislature has adequate and highly skilled research and staff support.	5

Source: MPs and parliamentary staff self-assessment, 2012

From the above table, it can be adduced that the legislature determines its budget for the year but it is the executive that avails the funds. The legislators observed that the parliament budgetary allocations have been decreased contrary to the constitution. Parliamentarians argued that the legislature should uphold the existing legal framework that guides the budget. The above observation reveals that there is need to harmonize the executive-legislative relations regarding budgetary allocations. In agreement with this

position, the CSOs also observed that since the parliamentarians determine their own resources, they should be in a position to find solutions to the resource issues constraining the legislature. While this is true it has to be done following the existing mandates provided for, under Article 85 of the 1995 Constitution, which highlights the emoluments of the MPs.

3.5.2 Human Resource

As regards the human resource capacity, the parliamentarians and parliamentary staff highlighted the issue of inadequate support staff. Members for example, noted that a donor coordination office exists but it is inadequately staffed. They also pointed out that the absence of other logistics such as office space made it difficult to optimize their services. As an interim measure to human resources development, it was observed that MPs and staff required in-service training.

3.6 TRANSPARENCY AND INTEGRITY

3.6.1 Transparency and Integrity

The code of conduct for public officials referred to in the Constitution as a general rule did not adequately provide for MPs. Respondents noted that while there may be no “designated” code of conduct for parliamentarians, there were rules governing what was appropriate for MPs to do. The Constitution also conferred power to parliament to review these rules as required. While formal and informal mechanisms for disciplining MPs exist within parliament, including the application of national legislations like the Procurement Act, these have not been as effectively enforced as desired.

There are also no mechanisms to prevent or detect MPs and staff engaged in corrupt practices. A body that has the potential for regulating the conduct of MPs is the Privileges Committee which is guided by the Standing Orders of Parliament. Presently, it is not the business of the Privileges Committee to examine and establish corrupt practices. The onus is largely on MPs to conduct themselves honourably and set a good example. To

some extent, however, the presence of a very active media can deter an MP from inappropriate behaviour.

Table 3.7: Transparency and Integrity

Question	Score
The legislature has an enforceable code of conduct that guides the behaviour and actions of MPs.	5
MPs maintain high standards of accountability, transparency and responsibility in the conduct of public and parliamentary work.	5
Anti-corruption networks exist in Parliament and MPs are free and motivated to participate in the activities of such networks.	5
Efficient and effective mechanisms exist to detect and prevent corrupt practices among MPs and legislative staff and to bring to justice any person engaged in such activities.	1

Source: MPs and staff self-Assessment, May 2012

Overall, the assessment of the transparency and integrity indicator (as presented in the table) reveals that because there are no mechanisms to efficiently and effectively detect and prevent corrupt practices among MPs and legislative staff, as well as to bring to justice any person engaged in such activities, the Uganda legislature exhibited a shortcoming in this regard. Furthermore, the self-assessment also revealed that although the Leadership Code and the Rules of Procedure required MPs to declare their assets and business interests, it emerged that this is not strictly complied with. Evidence provided demonstrated that it was very hard to enforce rules on declaration of business interests among the legislators. This implies that there is a likelihood of MPs and staff undertaking practices that are inconsistent with approved behaviour. While this is possible, there have been limited cases of abuse in this regard.

Overall, despite this flaw, MPs' self-assessment did display a high level of integrity as demonstrated in the above graphic representation. It was, for instance, found out that several anti-corruption networks existed and that members were free to form and join such networks. It is worth noting that Uganda was one of the first countries to establish a chapter on African Parliamentarians Network Against Corruption (APNAC) in 2000. It mainly focuses on networking and advocacy, especially with regard to the implementation of the UN and AU anti-corruption conventions.

3.7 COMPARISON BETWEEN ROUND I AND ROUND II OF THE API

This sub-section compares first and second API assessments with a view of highlighting the areas of improvement or areas that have retrogressed. In terms of representation, API round one found Uganda's legislature to be accessible to the public and has non-partisan media relations. On the other hand although round two of the API found the Legislature to be accessible, it was highlighted that there was need to explore more opportunities for public participation in the legislative process, with a need to develop a pro-poor outreach mechanism through which constituents can track legislation undertaken by the parliament. The decline in rating of accessibility can be attributed to the demand for new strict rules that guide citizens' access parliament.

With regard to the financial function of parliament, both Round I and Round II assessments found out that the legislature has adequate time to review the budget, with a budget office in place as provided for by law. It was also interesting to note that the legislature has a constitutional role in making the executive accountable; according to Round Two assessment, the legislature in exercising its financial responsibility has used this power to send back for adjustment a budget presented by the executive.

In view of the oversight function of parliament, API round one assessment found out that that the legislature performed this function very well on the opportunities for opposition parties as well as the oversight committees. According to round two of the assessment, the legislature had put in place more effective structures to play its oversight role. For instance it was noted the Public Accounts Committee (PAC) chaired by a member of the opposition as constitutionally mandated. In both assessments it is evident that PAC's recommendations were routinely ignored especially if they implicate members of the executive. This is because these recommendations are not legally binding, a fact that limits effective oversight role.

As far as the audit function of the legislature is concerned, round two noted that an audit office exists and is established by law. This is referred to as the Auditor General's Office. It audits government accounts and presents the audit reports to parliament. Overall, audit reports are presented in a timely manner. It is however, a point of concern that the reports

produced by the Auditor General are sometimes not implemented, which weakens the process of financial accountability. In the Round One assessment, the Ugandan legislature performed fairly well on the publication of reports of the AG as well as the appointment of the AG. Yet these same aspects were highly rated in Round Two, suggesting an improvement in the performance of the audit function.

Both round one and two assessment revealed that in terms of institutional capacity of parliament, the Parliament of Uganda is able to determine its own budget, a fact that enables the legislature to make rational and independent decisions without undue interference. In both assessments it was pointed out that a fully staffed donor coordination unit, which helps in structuring technical assistance given to parliamentarians, exists.

CHAPTER FOUR: CONCLUSIONS AND RECOMMENDATIONS

From the assessment it emerged that there is need to create opportunities for public budget hearings especially at the local level. While it is true that local governments have been encouraging local communities to take part in the framing of budgets, local constituents have not had a chance to take part in the budget hearing when it reaches legislative level. To make progress on budget hearing, therefore, it is recommended that the legislature should partner local governance and civil society organisations to conduct sessions in the different regions. Establishing legislative related call-in radio programs can also be one of the ways to reach out to the public. Another major intervention in this regard would be the production, localization and distribution of national budgets prior to the reading of the national budget.

The assessment also noted that oversight committees did not have enough statutory power to review the audits of state-owned enterprises since they are semi-autonomous and self-accounting. It was noted that most of the audits done by the Public Accounts Committee (PAC) are treated as post-mortems. By implication PAC lacks the requisite oversight power to oversee state-funded enterprises. This area requires constitutional amendment to enable PAC effectively exercise its oversight role on state-owned enterprises. This is critical because they have turned out to be centres through which taxpayers' money is abused.

Furthermore, there is the need to implement and uphold legislative recommendations to the executive especially where Legislative Audit Reports have proposed political and judicial actions on the members of the executive. While most of these cases are forwarded to the Inspector General of Government, they are usually characterized by political manipulation. It is recommended that a more impartial arm of the state such as the judiciary ought to handle such cases.

It is true that the Public Accounts Committee (PAC) is provided for under Rule No.148 of the Rules of Procedure and it is mandated to examine the audited accounts showing the appropriation of the sums granted by parliament to meet the public expenditure of government. But then the PAC lacks the mandate to initiate independent investigations

and this leaves the PAC dependent on the office of the Auditor General. In this regard, cabinet and the central government should initiate necessary changes in the laws and regulations to ensure that the PAC can undertake independent investigations.

Lastly, there is need to strengthen the resource capacity of the office of the Auditor General (AG) who has the overall responsibility of investigating matters of financial accountability. It is true that the AG has the role of examining audit reports before tabling them to the PAC who will make recommendations to the Cabinet after careful consideration. In spite of this responsibility, the AG has limited resources to perform its functions. It is recommended that the PAC and the Auditor General's office should be well resourced.